



Iowa General Assembly
Daily Bills, Amendments & Study Bills
March 24, 2011

House Amendment 1455

PAG LIN

1 1 Amend House File 580 as follows:

1 2 #1. Page 2, after line 16 by inserting:

1 3 <Sec. _____. Section 299A.12, subsection 1, Code
1 4 2011, is amended to read as follows:

1 5 1. The board of directors of a school district ~~may~~
~~1 6 shall~~ expend moneys received pursuant to section 257.6,
1 7 subsection 1, paragraph "a", subparagraph (5), for
1 8 purposes of providing a home school assistance program.

1 9 Sec. _____. Section 299A.12, subsection 2, paragraphs
1 10 a and b, Code 2011, are amended to read as follows:

1 11 a. ~~Assisting~~ Instruction for students and assisting
1 12 parents with instruction.

1 13 b. ~~Student~~ Support services for students and
1 14 ~~teaching-parent support services~~ teaching parents and
1 15 staff support services.

1 16 Sec. _____. Section 299A.12, subsection 2, paragraph
1 17 g, unnumbered paragraph 1, Code 2011, is amended to
1 18 read as follows:

1 19 Resources, materials, computer software and
1 20 hardware, ~~and~~ supplies, and purchased services that
1 21 meet the following criteria:

1 22 Sec. _____. Section 299A.12, subsection 3, paragraphs
1 23 b, c, e, and f, Code 2011, are amended to read as
1 24 follows:

1 25 b. Operational or maintenance costs ~~in addition~~
~~1 26 to the cost of maintaining school district facilities~~
~~1 27 other than those necessary to operate and maintain the~~
1 28 program.

1 29 c. Capital expenditures other than equipment or
1 30 facility acquisition, including the lease or rental of
1 31 space to supplement existing schoolhouse facilities.

1 32 e. Administrative costs other than the costs
1 33 necessary to administer the program.

1 34 f. Concurrent and dual enrollment ~~program~~ costs and
1 35 postsecondary enrollment options program costs.

1 36 Sec. _____. RETROACTIVE APPLICABILITY. The sections
1 37 of this Act amending sections 299A.2 and 299A.8 apply
1 38 retroactively to the base year beginning July 1, 2009.>

1 39 #2. Title page, line 2, after <children> by
1 40 inserting <and including retroactive applicability
1 41 provisions>

1 42 #3. By renumbering as necessary.

FORRISTALL of Pottawattamie
HF580.1985 (1) 84
kh/sc



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House Amendment 1456

PAG LIN

1 1 Amend House File 645 as follows:
1 2 #1. Page 9, after line 34 by inserting:
1 3 <Sec. _____. DEPARTMENT OF EDUCATION
1 4 TRANSFERS. There is transferred between the following
1 5 designated appropriations made to the department of
1 6 education for the fiscal year beginning July 1, 2010,
1 7 and ending June 30, 2011, not more than the following
1 8 amounts:
1 9 From the appropriation made for purposes of the
1 10 student achievement and teacher quality program in 2010
1 11 Iowa Acts, chapter 1183, section 6, subsection 18, as
1 12 follows:
1 13 1. To the appropriation made for purposes of
1 14 vocational education administration in 2010 Iowa Acts,
1 15 chapter 1183, section 6, subsection 2:
1 16 \$ 110,521
1 17 2. To the appropriation made for purposes of
1 18 vocational education to secondary schools in 2010 Iowa
1 19 Acts, chapter 1183, section 6, subsection 8:
1 20 \$ 39,458
1 21 3. To the appropriation made for purposes of school
1 22 food service in 2010 Iowa Acts, chapter 1183, section
1 23 6, subsection 9:
1 24 \$ 55,739>
1 25 #2. Page 20, after line 30 by inserting:
1 26 <Sec. _____. EFFECTIVE UPON ENACTMENT. The section
1 27 of this Act transferring moneys appropriated pursuant
1 28 to 2010 Iowa Acts, chapter 1183, section 6, subsection
1 29 18, being deemed of immediate importance, takes effect
1 30 upon enactment.>
1 31 #3. Title page, line 5, after <matters> by inserting
1 32 <and effective date provisions>
1 33 #4. By renumbering as necessary.

DOLECHECK of Ringgold

WINCKLER of Scott
HF645.1988 (2) 84
kh/tm



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House Amendment 1457

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1 1 Amend Senate File 509, as amended, passed, and
1 2 reprinted by the Senate, as follows:
1 3 #1. By striking everything after the enacting clause
1 4 and inserting:
1 5 <DIVISION I
1 6 DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP
1 7 GENERAL APPROPRIATIONS
1 8 Section 1. GENERAL FUND ==== DEPARTMENT.
1 9 1. There is appropriated from the general fund of
1 10 the state to the department of agriculture and land
1 11 stewardship for the fiscal year beginning July 1, 2011,
1 12 and ending June 30, 2012, the following amount, or
1 13 so much thereof as is necessary, to be used for the
1 14 purposes designated:
1 15 For purposes of supporting the department, including
1 16 its divisions, for administration, regulation, and
1 17 programs; for salaries, support, maintenance, and
1 18 miscellaneous purposes; and for not more than the
1 19 following full-time equivalent positions:
1 20 \$ 16,497,308
1 21 FTEs 365.00
1 22 2. The department shall submit a report each
1 23 quarter of the fiscal year to the legislative services
1 24 agency, the department of management, the members of
1 25 the joint appropriations subcommittee on agriculture
1 26 and natural resources, and the chairpersons and
1 27 ranking members of the senate and house committees on
1 28 appropriations. The report shall describe in detail
1 29 the expenditure of moneys appropriated in this section
1 30 to support the department's administration, regulation,
1 31 and programs.
1 32 3. Of the amount appropriated in this section,
1 33 \$238,000 is transferred to Iowa state university of
1 34 science and technology, to be used for the university's
1 35 midwest grape and wine industry institute.
1 36 DESIGNATED APPROPRIATIONS ==== ANIMAL HUSBANDRY
1 37 Sec. 2. UNCLAIMED PARI-MUTUEL WAGERING WINNINGS ====
1 38 HORSE AND DOG RACING. There is appropriated from the
1 39 moneys available under section 99D.13 to the department
1 40 of agriculture and land stewardship for the fiscal year
1 41 beginning July 1, 2011, and ending June 30, 2012, the
1 42 following amount, or so much thereof as is necessary,
1 43 to be used for the purposes designated:
1 44 For purposes of supporting the department's
1 45 administration and enforcement of horse and dog racing
1 46 law pursuant to section 99D.22, including for salaries,
1 47 support, maintenance, and miscellaneous purposes:
1 48 \$ 305,516
1 49 DESIGNATED APPROPRIATIONS ==== MOTOR FUEL
1 50 Sec. 3. RENEWABLE FUEL INFRASTRUCTURE FUND ==



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House Amendment 1457 continued

2 1 MOTOR FUEL INSPECTION. There is appropriated from
2 2 the renewable fuel infrastructure fund created in
2 3 section 15G.205 to the department of agriculture and
2 4 land stewardship for the fiscal year beginning July 1,
2 5 2011, and ending June 30, 2012, the following amount,
2 6 or so much thereof as is necessary, to be used for the
2 7 purposes designated:
2 8 For purposes of the inspection of motor fuel,
2 9 including salaries, support, maintenance, and
2 10 miscellaneous purposes:
2 11 \$ 500,000
2 12 The department shall establish and administer
2 13 programs for the auditing of motor fuel including
2 14 biofuel processing and production plants, for screening
2 15 and testing motor fuel, including renewable fuel,
2 16 and for the inspection of motor fuel sold by dealers
2 17 including retail dealers who sell and dispense motor
2 18 fuel from motor fuel pumps.
2 19 DIVISION II
2 20 DEPARTMENT OF NATURAL RESOURCES
2 21 GENERAL APPROPRIATIONS
2 22 Sec. 4. GENERAL FUND ==== DEPARTMENT.
2 23 1. There is appropriated from the general fund of
2 24 the state to the department of natural resources for
2 25 the fiscal year beginning July 1, 2011, and ending June
2 26 30, 2012, the following amount, or so much thereof as
2 27 is necessary, to be used for the purposes designated:
2 28 For purposes of supporting the department, including
2 29 its divisions, for administration, regulation, and
2 30 programs; for salaries, support, maintenance, and
2 31 miscellaneous purposes; and for not more than the
2 32 following full-time equivalent positions:
2 33 \$ 12,266,688
2 34 FTEs 1,145.95
2 35 2. The department shall submit a report each
2 36 quarter of the fiscal year to the legislative services
2 37 agency, the department of management, the members of
2 38 the joint appropriations subcommittee on agriculture
2 39 and natural resources, and the chairpersons and
2 40 ranking members of the senate and house committees on
2 41 appropriations. The report shall describe in detail
2 42 the expenditure of moneys appropriated under this
2 43 section to support the department's administration,
2 44 regulation, and programs.
2 45 Sec. 5. STATE FISH AND GAME PROTECTION FUND ====
2 46 DIVISION OF FISH AND WILDLIFE.
2 47 1. There is appropriated from the state fish and
2 48 game protection fund to the department of natural
2 49 resources for the fiscal year beginning July 1, 2011,
2 50 and ending June 30, 2012, the following amount, or



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3 1 so much thereof as is necessary, to be used for the
3 2 purposes designated:
3 3 For purposes of supporting the division of fish and
3 4 wildlife, including for administration, regulation,
3 5 and programs; and for salaries, support, maintenance,
3 6 equipment, and miscellaneous purposes:
3 7 \$ 38,793,154
3 8 2. Notwithstanding section 455A.10, the department
3 9 may use the unappropriated balance remaining in the
3 10 state fish and game protection fund to provide for the
3 11 funding of health and life insurance premium payments
3 12 from unused sick leave balances of conservation peace
3 13 officers employed in a protection occupation who
3 14 retire, pursuant to section 97B.49B.
3 15 Sec. 6. GROUNDWATER PROTECTION FUND ==== WATER
3 16 QUALITY. There is appropriated from the groundwater
3 17 protection fund created in section 455E.11 to the
3 18 department of natural resources for the fiscal year
3 19 beginning July 1, 2011, and ending June 30, 2012, from
3 20 those moneys which are not allocated pursuant to that
3 21 section, the following amount, or so much thereof as is
3 22 necessary, to be used for the purposes designated:
3 23 For purposes of supporting the department's
3 24 protection of the state's groundwater, including
3 25 for administration, regulation, and programs, and
3 26 for salaries, support, maintenance, equipment, and
3 27 miscellaneous purposes:
3 28 \$ 3,455,832
3 29 DESIGNATED APPROPRIATIONS ==== MISCELLANEOUS
3 30 Sec. 7. SPECIAL SNOWMOBILE FUND ==== SNOWMOBILE
3 31 PROGRAM. There is appropriated from the special
3 32 snowmobile fund created under section 321G.7 to the
3 33 department of natural resources for the fiscal year
3 34 beginning July 1, 2011, and ending June 30, 2012, the
3 35 following amount, or so much thereof as is necessary,
3 36 to be used for the purpose designated:
3 37 For purposes of administering and enforcing the
3 38 state snowmobile programs:
3 39 \$ 100,000
3 40 Sec. 8. UNASSIGNED REVENUE FUND ==== UNDERGROUND
3 41 STORAGE TANK SECTION EXPENSES. There is appropriated
3 42 from the unassigned revenue fund administered by the
3 43 Iowa comprehensive underground storage tank fund
3 44 board to the department of natural resources for the
3 45 fiscal year beginning July 1, 2011, and ending June 30,
3 46 2012, the following amount, or so much thereof as is
3 47 necessary, to be used for the purpose designated:
3 48 For purposes of paying for administration expenses
3 49 of the department's underground storage tank section:
3 50 \$ 200,000



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1 Sec. 9. STORM WATER DISCHARGE PERMIT FEES ====
2 SUPPORT FOR SPECIAL PURPOSES. Notwithstanding any
3 contrary provision of state law, for the fiscal year
4 beginning July 1, 2011, and ending June 30, 2012, the
5 department of natural resources may use additional
6 moneys available to the department collected from
7 storm water discharge permit fees as provided in
8 sections 455B.103A and 455B.197 for the staffing of the
9 following additional full-time equivalent positions for
10 the purposes designated:
11 1. For purposes of reducing the department's
12 floodplain permit backlog:
13 FTEs 2.00
14 2. For purposes of implementing the federal total
15 maximum daily load program:
16 FTEs 2.00
17 DIVISION III
18 IOWA STATE UNIVERSITY
19 Sec. 10. GENERAL FUND ==== VETERINARY DIAGNOSTIC
20 LABORATORY.
21 1. There is appropriated from the general fund
22 of the state to Iowa state university of science and
23 technology for the fiscal year beginning July 1, 2011,
24 and ending June 30, 2012, the following amount, or
25 so much thereof as is necessary, to be used for the
26 purposes designated:
27 For purposes of supporting the college of veterinary
28 medicine for the operation of the veterinary diagnostic
29 laboratory and for not more than the following
30 full-time equivalent positions:
31 \$ 3,237,636
32 FTEs 44.00
33 2. a. Iowa state university of science and
34 technology shall not reduce the amount that it
35 allocates to support the college of veterinary medicine
36 from any other source due to the appropriation made in
37 this section.
38 b. Paragraph "a" does not apply to a reduction made
39 to support the college of veterinary medicine, if the
40 same percentage of reduction imposed on the college
41 of veterinary medicine is also imposed on all of Iowa
42 state university's budget units.
43 3. If by June 30, 2012, Iowa state university
44 of science and technology fails to allocate the
45 moneys appropriated in this section to the college of
46 veterinary medicine in accordance with this section,
47 the moneys appropriated in this section for that fiscal
48 year shall revert to the general fund of the state.
49 DIVISION IV
50 ENVIRONMENT FIRST FUND ==== GENERAL APPROPRIATIONS



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5 1 Sec. 11. DEPARTMENT OF AGRICULTURE AND LAND
5 2 STEWARDSHIP. There is appropriated from the
5 3 environment first fund created in section 8.57A to the
5 4 department of agriculture and land stewardship for the
5 5 fiscal year beginning July 1, 2011, and ending June 30,
5 6 2012, the following amounts, or so much thereof as is
5 7 necessary, to be used for the purposes designated:
5 8 1. CONSERVATION RESERVE ENHANCEMENT PROGRAM (CREP)
5 9 a. For the conservation reserve enhancement program
5 10 to restore and construct wetlands for the purposes of
5 11 intercepting tile line runoff, reducing nutrient loss,
5 12 improving water quality, and enhancing agricultural
5 13 production practices:
5 14 \$ 1,000,000
5 15 b. Not more than 10 percent of the moneys
5 16 appropriated in paragraph "a" may be used for costs of
5 17 administration and implementation of soil and water
5 18 conservation practices.
5 19 c. Notwithstanding any other provision in law,
5 20 the department may provide state resources from this
5 21 appropriation, in combination with other appropriate
5 22 environment first fund appropriations, for cost sharing
5 23 to match United States department of agriculture,
5 24 natural resources conservation service, wetlands
5 25 reserve enhancement program (WREP) funding available
5 26 to Iowa.
5 27 2. WATERSHED PROTECTION
5 28 a. For continuation of a program that provides
5 29 multiobjective resource protections for flood control,
5 30 water quality, erosion control, and natural resource
5 31 conservation:
5 32 \$ 900,000
5 33 b. Not more than 10 percent of the moneys
5 34 appropriated in paragraph "a" may be used for costs of
5 35 administration and implementation of soil and water
5 36 conservation practices.
5 37 3. FARM MANAGEMENT DEMONSTRATION PROGRAM
5 38 a. For continuation of a statewide voluntary farm
5 39 management demonstration program to demonstrate the
5 40 effectiveness and adaptability of emerging practices in
5 41 agronomy that protect water resources and provide other
5 42 environmental benefits:
5 43 \$ 725,000
5 44 b. Not more than 10 percent of the moneys
5 45 appropriated in paragraph "a" may be used for costs of
5 46 administration and implementation of soil and water
5 47 conservation practices.
5 48 c. Of the amount appropriated in paragraph "a",
5 49 \$400,000 shall be allocated to an organization
5 50 representing soybean growers to provide for an



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6 1 agriculture and environment performance program in
6 2 order to carry out the purposes of this subsection as
6 3 specified in paragraph "a".
6 4 4. AGRICULTURAL DRAINAGE WELL WATER QUALITY
6 5 ASSISTANCE FUND
6 6 a. For deposit in the agricultural drainage well
6 7 water quality assistance fund created in section
6 8 460.303 to be used for purposes of supporting the
6 9 agricultural drainage well water quality assistance
6 10 program as provided in section 460.304:
6 11 \$ 875,000
6 12 b. Not more than 10 percent of the moneys
6 13 appropriated in paragraph "a" may be used for costs of
6 14 administration and implementation of soil and water
6 15 conservation practices.
6 16 5. SOIL AND WATER CONSERVATION ==== ADMINISTRATION
6 17 For use by the department for costs of
6 18 administration and implementation of soil and water
6 19 conservation practices:
6 20 \$ 2,000,000
6 21 6. CONSERVATION RESERVE PROGRAM (CRP)
6 22 a. To encourage and assist farmers in enrolling
6 23 in and the implementation of the federal conservation
6 24 reserve program and to work with them to enhance their
6 25 revegetation efforts to improve water quality and
6 26 habitat:
6 27 \$ 1,000,000
6 28 b. Not more than 10 percent of the moneys
6 29 appropriated in paragraph "a" may be used for costs of
6 30 administration and implementation of soil and water
6 31 conservation practices.
6 32 7. LOESS HILLS DEVELOPMENT AND CONSERVATION FUND
6 33 a. For deposit in the loess hills development and
6 34 conservation fund created in section 161D.2:
6 35 \$ 475,000
6 36 b. (1) Of the amount appropriated in paragraph
6 37 "a", \$316,667 shall be allocated to the fund's hungry
6 38 canyons account.
6 39 (2) Not more than 10 percent of the moneys
6 40 allocated to the hungry canyons account as provided in
6 41 subparagraph (1) may be used for administrative costs.
6 42 c. (1) Of the amount appropriated in paragraph
6 43 "a", \$158,333 shall be allocated to the fund's loess
6 44 hills alliance account.
6 45 (2) Not more than 10 percent of the moneys
6 46 allocated to the loess hills alliance account
6 47 as provided in subparagraph (1) may be used for
6 48 administrative costs.
6 49 8. SOUTHERN IOWA DEVELOPMENT AND CONSERVATION FUND
6 50 a. For deposit in the southern Iowa development and



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7 1 conservation fund created in section 161D.12:
7 2 \$ 225,000
7 3 b. Not more than 10 percent of the moneys
7 4 appropriated in paragraph "a" may be used for
7 5 administrative costs.
7 6 9. SOIL AND WATER CONSERVATION
7 7 a. For use by the department in providing for soil
7 8 and water conservation administration, the conservation
7 9 of soil and water resources, or the support of soil and
7 10 water conservation district commissioners:
7 11 \$ 6,300,000
7 12 b. The department may deposit any amount of the
7 13 moneys into the Mississippi river basin healthy
7 14 watersheds initiative fund created in section 161G.2.
7 15 Sec. 12. DEPARTMENT OF NATURAL RESOURCES. There is
7 16 appropriated from the environment first fund created in
7 17 section 8.57A to the department of natural resources
7 18 for the fiscal year beginning July 1, 2011, and ending
7 19 June 30, 2012, the following amounts, or so much
7 20 thereof as is necessary, to be used for the purposes
7 21 designated:
7 22 1. KEEPERS OF THE LAND
7 23 For statewide coordination of volunteer efforts
7 24 under the water quality and keepers of the land
7 25 programs:
7 26 \$ 100,000
7 27 2. STATE PARKS MAINTENANCE AND OPERATIONS
7 28 For regular maintenance of state parks and staff
7 29 time associated with these activities:
7 30 \$ 2,910,000
7 31 3. GEOGRAPHIC INFORMATION SYSTEM (GIS)
7 32 To provide local watershed managers with geographic
7 33 information system data for their use in developing,
7 34 monitoring, and displaying results of their watershed
7 35 work:
7 36 \$ 195,000
7 37 4. WATER QUALITY MONITORING
7 38 For continuing the establishment and operation of
7 39 water quality monitoring stations:
7 40 \$ 2,955,000
7 41 5. PUBLIC WATER SUPPLY SYSTEM ACCOUNT
7 42 For deposit in the public water supply system
7 43 account of the water quality protection fund created
7 44 in section 455B.183A:
7 45 \$ 500,000
7 46 6. REGULATION OF ANIMAL FEEDING OPERATIONS
7 47 For the regulation of animal feeding operations,
7 48 including as provided for in chapters 459 and 459A:
7 49 \$ 420,000
7 50 7. AMBIENT AIR QUALITY



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8 1 For the abatement, control, and prevention of
8 2 ambient air pollution in this state, including measures
8 3 as necessary to assure attainment and maintenance of
8 4 ambient air quality standards from particulate matter:
8 5 \$ 425,000
8 6 8. WATER QUANTITY REGULATION
8 7 For regulating water quantity from surface and
8 8 subsurface sources by providing for the allocation and
8 9 use of water resources, the protection and management
8 10 of water resources, and the preclusion of conflicts
8 11 among users of water resources, including as provided
8 12 in chapter 455B, division III, part 4:
8 13 \$ 495,000
8 14 Sec. 13. REVERSION. Notwithstanding section 8.33,
8 15 moneys appropriated for the fiscal year beginning
8 16 July 1, 2011, in this division of this Act that remain
8 17 unencumbered or unobligated at the close of the fiscal
8 18 year shall not revert but shall remain available to
8 19 be used for the purposes designated until the close
8 20 of the fiscal year beginning July 1, 2012, or until
8 21 the project for which the appropriation was made is
8 22 completed, whichever is earlier.
8 23 DIVISION V
8 24 RESOURCES ENHANCEMENT
8 25 AND PROTECTION (REAP) FUND
8 26 Sec. 14. ENVIRONMENT FIRST FUND. Notwithstanding
8 27 the amount of the standing appropriation from the
8 28 general fund of the state to the Iowa resources
8 29 enhancement and protection fund as provided in section
8 30 455A.18, there is appropriated from the environment
8 31 first fund created in section 8.57A to the Iowa
8 32 resources enhancement and protection fund, in lieu of
8 33 the appropriation made in section 455A.18, for the
8 34 fiscal year beginning July 1, 2011, and ending June 30,
8 35 2012, the following amount, to be allocated as provided
8 36 in section 455A.19:
8 37 \$ 11,500,000
8 38 Sec. 15. OPEN SPACES ACCOUNT ====
8 39 TRANSFERS. Notwithstanding section 455A.19, for the
8 40 fiscal year beginning July 1, 2011, and ending June 30,
8 41 2012, there is transferred from the open spaces account
8 42 of the Iowa resources enhancement and protection fund
8 43 created pursuant to sections 455A.18 and 455A.19,
8 44 subsection 1, paragraph "a", the following amounts to
8 45 be used for the purposes designated:
8 46 a. To the department of natural resources for
8 47 expenses related to the maintenance and operation of
8 48 state parks:
8 49 \$ 375,000
8 50 b. To the soil conservation division of the



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9 1 department of agriculture and land stewardship for the
9 2 administration and implementation of soil and water
9 3 conservation practices as provided in chapter 161A:
9 4 \$ 375,000
9 5 c. To the loess hills development and conservation
9 6 authority created in section 161D.2 for deposit in the
9 7 hungry canyons account as provided in that section:
9 8 \$ 25,000
9 9 Sec. 16. OPEN SPACES ACCOUNT ==== LIMITATIONS ON
9 10 USE. Notwithstanding section 455A.19, subsection
9 11 1, paragraph "a", for the fiscal year beginning July
9 12 1, 2011, and ending June 30, 2012, moneys deposited
9 13 into the open spaces account of the Iowa resources
9 14 enhancement and protection fund created pursuant to
9 15 sections 455A.18 and 455A.19, subsection 1, paragraph
9 16 "a", shall not be used for any purpose related to
9 17 the acquisition of land, including but not limited to
9 18 acquisition by purchase, lease, or lease=purchase, if
9 19 the department would be the titleholder or a lessee or
9 20 lessor of the land.
9 21 DIVISION VI
9 22 RELATED STATUTORY CHANGES
9 23 Sec. 17. Section 455G.3, subsection 8, Code 2011,
9 24 is amended by adding the following new unnumbered
9 25 paragraph:
9 26 NEW UNNUMBERED PARAGRAPH Notwithstanding section
9 27 8.33, moneys appropriated in this subsection that
9 28 remain unencumbered or unobligated at the close of the
9 29 fiscal year shall not revert but shall remain available
9 30 for expenditure for the purposes designated until the
9 31 close of the succeeding fiscal year.
9 32 Sec. 18. EFFECTIVE UPON ENACTMENT. This division
9 33 of this Act, being deemed of immediate importance,
9 34 takes effect upon enactment.>

COMMITTEE ON APPROPRIATIONS
RAECKER of Polk, Chairperson
SF509.1965 (2) 84
da/jp



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House Amendment 1458

PAG LIN

1 1 Amend House File 561 as follows:
1 2 #1. Page 9, before line 24 by inserting:
1 3 <Sec. _____. NEW SECTION. 476A.7A Purchase offers.
1 4 1. If the site designated in a certificate for the
1 5 construction of a nuclear generation facility issued by
1 6 the board is not located at or contiguous to a location
1 7 where a nuclear generation facility is in operation
1 8 within this state as of July 1, 2011, the utility shall
1 9 agree to purchase any property offered for sale to the
1 10 utility by a property owner located within five miles
1 11 of the facility.
1 12 2. An offer shall be made by a property owner
1 13 pursuant to subsection 1 within one year following the
1 14 date the certificate is issued, and the utility shall
1 15 complete the purchase of property within three years
1 16 from the date the facility begins operation.
1 17 3. Property purchased by a utility pursuant to
1 18 this section shall be valued at the average of the
1 19 appraised value of the property prior to the filing
1 20 of an application for construction of the facility or
1 21 any announcement of such an intent, as determined by
1 22 one appraiser selected by the property owner and one
1 23 appraiser selected by the utility.>
1 24 #2. By renumbering as necessary.

MASCHER of Johnson
HF561.1916 (3) 84
rn/nh



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House Amendment 1459

PAG LIN

1 1 Amend House File 561 as follows:
1 2 #1. Page 9, after line 23 by inserting:
1 3 <Sec. _____. Section 476A.6, Code 2011, is amended by
1 4 adding the following new subsection:
1 5 NEW SUBSECTION. 4. In the case of an application
1 6 to construct a nuclear generation facility, the
1 7 applicant has submitted detailed plans for the
1 8 development and implementation of a public emergency
1 9 preparedness and response strategy in the event of an
1 10 accident, natural disaster, or other circumstance,
1 11 condition, or occurrence compromising the safety and
1 12 security of the facility and posing a potential threat
1 13 to public health, safety, and welfare. The plans shall
1 14 be developed in coordination with and with the approval
1 15 of the homeland security and emergency management
1 16 division of the department of public defense, and shall
1 17 incorporate annual public safety drills and emergency
1 18 response testing in response to a simulated nuclear
1 19 disaster.>
1 20 #2. By renumbering as necessary.

ISENHART of Dubuque
HF561.2003 (1) 84
rn/nh



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House File 656 - Introduced

HOUSE FILE
BY COMMITTEE ON
GOVERNMENT OVERSIGHT

(SUCCESSOR TO HF 439)

A BILL FOR

1 An Act relating to reporting of waivers granted from abortion
2 notification requirements for pregnant minors.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
TLSB 2516HV (1) 84
pf/nh



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House File 656 - Introduced continued

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1 1 Section 1. Section 135L.3, Code 2011, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 4. A court that grants a waiver under this
1 4 section shall report the total number of waivers granted to the
1 5 department of public health on an annual basis. The supreme
1 6 court shall prescribe rules regarding such reporting by the
1 7 court.
1 8 Sec. 2. Section 144.29A, subsection 1, Code 2011, is amended
1 9 by adding the following new paragraph:
1 10 NEW PARAGRAPH. 1. Whether the patient was granted a waiver
1 11 under section 135L.3.

1 12 EXPLANATION
1 13 This bill requires a juvenile court that grants a waiver from
1 14 the abortion notification requirements for pregnant minors to
1 15 report the total number of waivers granted to the department of
1 16 public health on an annual basis. The bill directs the supreme
1 17 court to prescribe rules regarding the reporting. The bill
1 18 also requires a health care provider who submits a termination
1 19 of pregnancy report to the department of public health to
1 20 include in the report whether the patient was granted a waiver.
LSB 2516HV (1) 84
pf/nh



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House File 657 - Introduced

HOUSE FILE
BY COMMITTEE ON
GOVERNMENT OVERSIGHT

(SUCCESSOR TO HF 5)

A BILL FOR

1 An Act relating to abortions including prohibiting late-term
2 abortions with certain exceptions, providing penalties, and
3 including an effective date provision.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
TLSB 1155HV (3) 84
pf/nh



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1 1 Section 1. FINDINGS. The general assembly finds all of the
1 2 following:

1 3 1. Abortion can cause serious short-term and long-term
1 4 physical and psychological complications for women including
1 5 but not limited to uterine perforation, uterine scarring,
1 6 cervical perforation or other injury, infection, bleeding,
1 7 hemorrhage, blood clots, failure to actually terminate the
1 8 pregnancy, incomplete abortion or retained tissue, pelvic
1 9 inflammatory disease, endometritis, missed ectopic pregnancy,
1 10 cardiac arrest, respiratory arrest, renal failure, metabolic
1 11 disorder, shock, embolism, coma, placenta previa in subsequent
1 12 pregnancies, preterm delivery in subsequent pregnancies,
1 13 free fluid in the abdomen, organ damage, adverse reactions
1 14 to anesthesia and other drugs, psychological or emotional
1 15 complications such as depression, anxiety, sleeping disorders,
1 16 and death.

1 17 2. Abortion has a higher medical risk when the procedure is
1 18 performed later in the pregnancy. Compared to an abortion at
1 19 eight weeks' gestation or earlier, the relative risk increases
1 20 exponentially at higher gestations. The incidence of major
1 21 complications is highest after twenty weeks of gestation.

1 22 3. The state has a legitimate concern for the public's
1 23 health and safety.

1 24 4. The state has a legitimate interest from the outset
1 25 of pregnancy in protecting the health of the woman. More
1 26 specifically, the state has a legitimate concern with the
1 27 health of women who undergo abortions.

1 28 5. There is substantial evidence that by at least twenty
1 29 weeks after fertilization, an unborn child has the physical
1 30 structures necessary to experience pain.

1 31 6. There is substantial evidence that by twenty weeks
1 32 after fertilization, an unborn child seeks to evade certain
1 33 stimuli in a manner which, in an infant or an adult, would be
1 34 interpreted as a response to pain.

1 35 7. Anesthesia is routinely administered to an unborn child



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2 1 twenty weeks or more after fertilization when the unborn child
2 2 undergoes prenatal surgery.
2 3 8. Even before twenty weeks after fertilization, the unborn
2 4 child has been observed to exhibit hormonal stress responses to
2 5 painful stimuli, and a reduction in such response results when
2 6 pain medication is administered directly to the unborn child.
2 7 9. It is the purpose of the state of Iowa to assert a
2 8 compelling state interest in protecting the unborn child from
2 9 the stage at which substantial medical evidence indicates the
2 10 unborn child is capable of feeling pain.
2 11 Sec. 2. NEW SECTION. 146A.1 Definitions.
2 12 As used in this chapter unless the context otherwise
2 13 requires:
2 14 1. "Abortion" means abortion as defined in section 146.1.
2 15 2. "Attempt to perform or induce an abortion" means an act,
2 16 or an omission of a statutorily required act, that, under the
2 17 circumstances as the actor believes them to be, constitutes a
2 18 substantial step in a course of conduct planned to culminate in
2 19 the performance or inducing of an abortion.
2 20 3. "Department" means the department of public health.
2 21 4. "Fertilization" means the fusion of a human spermatozoon
2 22 with a human ovum.
2 23 5. "Medical emergency" means a condition which, in
2 24 reasonable medical judgment, so complicates the medical
2 25 condition of a pregnant woman as to necessitate the immediate
2 26 abortion of the human pregnancy to avert the woman's death or
2 27 for which a delay will create a serious risk of substantial and
2 28 irreversible physical impairment of a major bodily function.
2 29 "Medical emergency" does not include a condition which is based
2 30 on a claim or diagnosis that the pregnant woman will engage in
2 31 conduct which would result in the pregnant woman's death or in
2 32 substantial and irreversible physical impairment of a major
2 33 bodily function.
2 34 6. "Medical facility" means any public or private hospital,
2 35 clinic, center, medical school, medical training institution,



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3 1 health care facility, physician's office, infirmary,
3 2 dispensary, ambulatory surgical center, or other institution or
3 3 location where medical care is provided to any person.
3 4 7. "Physician" means a person licensed under chapter 148.
3 5 8. "Postfertilization age" means the age of the unborn child
3 6 as calculated from the fertilization of the human ovum.
3 7 9. "Probable postfertilization age" means what, in
3 8 reasonable medical judgment, will with reasonable probability
3 9 be the postfertilization age of the unborn child at the time
3 10 the abortion is to be performed.
3 11 10. "Reasonable medical judgment" means a medical judgment
3 12 made by a reasonably prudent physician who is knowledgeable
3 13 about the case and the treatment possibilities with respect to
3 14 the medical conditions involved.
3 15 11. "Unborn child" means an individual organism of the
3 16 species homo sapiens from fertilization until live birth.
3 17 Sec. 3. NEW SECTION. 146A.2 Determination of
3 18 postfertilization age prior to abortion == abortion prohibited
3 19 at twenty or more weeks postfertilization age == exceptions ==
3 20 reporting requirements == penalties.
3 21 1. Except in the case of a medical emergency, an abortion
3 22 shall not be performed or induced or be attempted to be
3 23 performed or induced unless the physician performing or
3 24 inducing the abortion has first made a determination of the
3 25 probable postfertilization age of the unborn child or relied
3 26 upon such a determination made by another physician. In making
3 27 such a determination, a physician shall make such inquiries
3 28 of the pregnant woman and perform or cause to be performed
3 29 such medical examinations and tests the physician considers
3 30 necessary in making a reasonable medical judgment to accurately
3 31 determine the postfertilization age of the unborn child.
3 32 2. a. A physician shall not perform or induce or attempt
3 33 to perform or induce an abortion upon a pregnant woman when it
3 34 has been determined, by the physician performing or inducing
3 35 the abortion or by another physician upon whose determination



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4 1 that physician relies, that the probable postfertilization age
4 2 of the unborn child is twenty or more weeks unless, in the
4 3 physician's reasonable medical judgment, any of the following
4 4 applies:

4 5 (1) The pregnant woman has a condition which the physician
4 6 deems a medical emergency.

4 7 (2) It is necessary to preserve the life of an unborn child.

4 8 b. If an abortion is performed or induced under this
4 9 subsection, the physician shall terminate the human pregnancy
4 10 in the manner which, in the physician's reasonable medical
4 11 judgment, provides the best opportunity for the unborn child
4 12 to survive, unless, in the physician's reasonable medical
4 13 judgment, termination of the human pregnancy in that manner
4 14 would pose a greater risk than any other available method of
4 15 the death of the pregnant woman or of the substantial and
4 16 irreversible physical impairment of a major bodily function.
4 17 A greater risk shall not be deemed to exist if it is based on
4 18 a claim or diagnosis that the pregnant woman will engage in
4 19 conduct which would result in the pregnant woman's death or in
4 20 substantial and irreversible physical impairment of a major
4 21 bodily function.

4 22 c. An abortion performed or induced under this subsection
4 23 shall be performed or induced in a medical facility that
4 24 provides the appropriate level of perinatal care as specified
4 25 in 641 IAC 150.

4 26 3. A physician who performs or induces or attempts to
4 27 perform or induce an abortion shall report to the department,
4 28 on a schedule and in accordance with forms and rules adopted by
4 29 the department, all of the following:

4 30 a. If a determination of probable postfertilization age of
4 31 the unborn child was made, the probable postfertilization age
4 32 determined and the method and basis of the determination.

4 33 b. If a determination of probable postfertilization age of
4 34 the unborn child was not made, the basis of the determination
4 35 that a medical emergency existed.



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5 1 c. If the probable postfertilization age of the unborn
5 2 child was determined to be twenty or more weeks, the basis of
5 3 the determination of a medical emergency, or the basis of the
5 4 determination that the abortion was necessary to preserve the
5 5 life of an unborn child.

5 6 d. The method used for the abortion and, in the case of
5 7 an abortion performed when the probable postfertilization age
5 8 was determined to be twenty or more weeks, whether the method
5 9 of abortion used was one that, in the physician's reasonable
5 10 medical judgment, provided the best opportunity for the unborn
5 11 child to survive or, if such a method was not used, the basis
5 12 of the determination that termination of the human pregnancy
5 13 in that manner would pose a greater risk than would any other
5 14 available method of the death of the pregnant woman or of the
5 15 substantial and irreversible physical impairment of a major
5 16 bodily function.

5 17 4. a. By June 30, annually, the department shall issue a
5 18 public report providing statistics for the previous calendar
5 19 year, compiled from the reports for that year submitted in
5 20 accordance with subsection 3. The department shall ensure that
5 21 none of the information included in the public reports could
5 22 reasonably lead to the identification of any woman upon whom an
5 23 abortion was performed.

5 24 b. (1) A physician who fails to submit a report by the end
5 25 of thirty days following the due date shall be subject to a
5 26 late fee of five hundred dollars for each additional thirty=day
5 27 period or portion of a thirty=day period the report is overdue.

5 28 (2) A physician required to report in accordance with
5 29 subsection 3 who has not submitted a report or who has
5 30 submitted only an incomplete report more than one year
5 31 following the due date, may, in an action brought in the
5 32 manner in which actions are brought to enforce chapter 148,
5 33 be directed by a court of competent jurisdiction to submit a
5 34 complete report within a time period stated by court order or
5 35 be subject to contempt of court.



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6 1 (3) A physician who intentionally or recklessly falsifies
6 2 a report required under this section is subject to a civil
6 3 penalty of one hundred dollars.
6 4 5. Any medical facility in which a physician is authorized
6 5 to perform an abortion shall implement written medical
6 6 policies and procedures consistent with the requirements and
6 7 prohibitions of this chapter.
6 8 6. The department shall adopt rules to implement this
6 9 section.
6 10 Sec. 4. NEW SECTION. 146A.3 Civil and criminal actions ==
6 11 penalties.
6 12 1. Failure of a physician to comply with any provision of
6 13 section 146A.2, with the exception of the late filing of a
6 14 report or failure to submit a complete report in compliance
6 15 with a court order, is grounds for license discipline under
6 16 chapter 148.
6 17 2. A physician who intentionally or recklessly performs or
6 18 attempts to perform an abortion in violation of this chapter is
6 19 guilty of a class "C" felony.
6 20 3. A woman upon whom an abortion has been performed in
6 21 violation of this chapter or the biological father may maintain
6 22 an action against the physician who performed the abortion in
6 23 intentional or reckless violation of this chapter for actual
6 24 damages. This subsection shall not be interpreted to apply to
6 25 a biological father when the pregnancy is the result of rape
6 26 or incest.
6 27 4. A woman upon whom an abortion has been attempted in
6 28 violation of this chapter may maintain an action against the
6 29 physician who attempted to perform the abortion in intentional
6 30 or reckless violation of this chapter for actual damages.
6 31 5. A cause of action for injunctive relief to prevent a
6 32 physician from performing abortions may be maintained against a
6 33 physician who has intentionally violated this chapter by the
6 34 woman upon whom the abortion was performed or attempted to be
6 35 performed, by the spouse of the woman, by a parent or guardian



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7 1 of the woman if the woman is less than eighteen years of age or
7 2 unmarried at the time the abortion was performed or attempted
7 3 to be performed, by a current or former licensed health care
7 4 provider of the woman, by a county attorney with appropriate
7 5 jurisdiction, or by the attorney general.

7 6 6. A woman upon whom an abortion was performed or was
7 7 attempted to be performed shall not be subject to prosecution
7 8 for a violation of this chapter.

7 9 7. If the plaintiff prevails in an action brought under
7 10 this section, the plaintiff shall be entitled to an award for
7 11 reasonable attorney fees.

7 12 8. If the defendant prevails in an action brought under
7 13 this section and the court finds that the plaintiff's suit was
7 14 frivolous and brought in bad faith, the defendant shall be
7 15 entitled to an award for reasonable attorney fees.

7 16 9. Damages and attorney fees shall not be assessed against
7 17 the woman upon whom an abortion was performed or attempted to
7 18 be performed except as provided in subsection 8.

7 19 10. In a civil or criminal proceeding or action brought
7 20 under this chapter, the court shall rule whether the anonymity
7 21 of any woman upon whom an abortion has been performed or
7 22 attempted shall be preserved from public disclosure if the
7 23 woman does not provide consent to such disclosure. The court,
7 24 upon motion or on its own motion, shall make such a ruling
7 25 and, upon determining that the woman's anonymity should be
7 26 preserved, shall issue orders to the parties, witnesses,
7 27 and counsel and shall direct the sealing of the record and
7 28 exclusion of individuals from courtrooms or hearing rooms to
7 29 the extent necessary to safeguard the woman's identity from
7 30 public disclosure. Each such order shall be accompanied by
7 31 specific written findings explaining why the anonymity of the
7 32 woman should be preserved from public disclosure, why the
7 33 order is essential to that end, how the order is narrowly
7 34 tailored to serve that interest, and why no reasonable less
7 35 restrictive alternative exists. In the absence of written



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8 1 consent of the woman upon whom an abortion has been performed
8 2 or attempted, anyone, other than a public official, who brings
8 3 an action under this section shall do so under a pseudonym.
8 4 This subsection shall not be construed to conceal the identity
8 5 of the plaintiff or of witnesses from the defendant or from
8 6 attorneys for the defendant.
8 7 Sec. 5. NEW SECTION. 146A.4 Construction.
8 8 1. Nothing in this chapter shall be construed as creating or
8 9 recognizing a right to an abortion.
8 10 2. Nothing in this chapter shall be construed as determining
8 11 life to begin at twenty weeks' gestation. Instead, it is
8 12 recognized that life begins at fertilization.
8 13 Sec. 6. NEW SECTION. 146A.5 Severability clause.
8 14 If any provision of this chapter or its application to any
8 15 person or circumstance is held invalid, the invalidity does
8 16 not affect other provisions or application of this chapter
8 17 which can be given effect without the invalid provision or
8 18 application, and to this end the provisions of this chapter are
8 19 severable.
8 20 Sec. 7. EFFECTIVE UPON ENACTMENT. This Act, being deemed of
8 21 immediate importance, takes effect upon enactment.
8 22 EXPLANATION
8 23 This bill relates to abortions. The bill provides findings
8 24 of the general assembly and definitions.
8 25 The bill provides that, except in the case of a medical
8 26 emergency, an abortion shall not be performed or induced
8 27 or be attempted to be performed or induced unless the
8 28 physician performing or inducing the abortion has first made
8 29 a determination of the probable postfertilization age of the
8 30 unborn child. Additionally, the bill prohibits a physician
8 31 from performing or inducing or attempting to perform or induce
8 32 an abortion upon a pregnant woman when it has been determined,
8 33 that the probable postfertilization age is 20 or more weeks
8 34 unless, in the physician's reasonable medical judgment, either
8 35 the pregnant woman has a condition which the physician deems a



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9 1 medical emergency or it is necessary to preserve the life of
9 2 the unborn child. If an abortion is performed or induced when
9 3 the probable postfertilization age is 20 or more weeks, the
9 4 physician is required to terminate the pregnancy in a manner
9 5 which, in the physician's reasonable medical judgment, provides
9 6 the best opportunity for the unborn child to survive unless
9 7 such termination would pose a greater risk either of the death
9 8 of the pregnant woman or of the substantial and irreversible
9 9 physical impairment of a major bodily function of the woman
9 10 than would another available method.

9 11 The bill also requires certain reports to be filed by a
9 12 physician who performs or induces or attempts to perform or
9 13 induce an abortion with the department of public health, on
9 14 a schedule and in accordance with forms and rules adopted by
9 15 the department. The department is required to compile the
9 16 information collected annually and issue a public report,
9 17 ensuring that none of the information included in the public
9 18 reports could reasonably lead to the identification of any
9 19 pregnant woman upon whom an abortion was performed. The bill
9 20 provides monetary penalties for a physician who fails to submit
9 21 a report in a timely manner, submits an incomplete report, or
9 22 intentionally or recklessly falsifies a required report.

9 23 The bill provides for civil and criminal actions and
9 24 penalties relating to violations of the bill. Failure of a
9 25 physician to comply with any provision, with the exception of
9 26 the late filing of a report or failure to submit a complete
9 27 report in compliance with a court order, is grounds for license
9 28 discipline. A physician who intentionally or recklessly
9 29 performs or attempts to perform an abortion in violation of
9 30 the bill is guilty of a class "C" felony, which is punishable
9 31 by confinement for no more than 10 years and a fine of at
9 32 least \$1,000 but not more than \$10,000. However, the woman
9 33 upon whom the abortion was performed or was attempted to be
9 34 performed is not subject to prosecution for a violation of
9 35 the bill. The bill provides for the maintaining of actions



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10 1 by certain people based on alleged violations of the bill. A
10 2 woman upon whom an abortion has been performed in violation
10 3 of the bill or the biological father may maintain an action
10 4 against the physician who performed the abortion in intentional
10 5 or reckless violation of the bill for actual damages. However,
10 6 the bill is not to be interpreted to apply to a biological
10 7 father when the pregnancy is the result of rape or incest. A
10 8 woman upon whom an abortion has been attempted in violation
10 9 of the bill may maintain an action against the physician who
10 10 attempted to perform the abortion in intentional or reckless
10 11 violation of the bill for actual damages. Additionally, a
10 12 cause of action for injunctive relief to prevent a physician
10 13 from performing abortions may be maintained against a physician
10 14 who has intentionally violated the bill by the woman upon whom
10 15 the abortion was performed or attempted to be performed, by the
10 16 spouse of the woman, by a parent or guardian of the woman if
10 17 the woman is less than 18 years of age or unmarried at the time
10 18 the abortion was performed or attempted to be performed, by a
10 19 current or former licensed health care provider of the woman,
10 20 by a county attorney with appropriate jurisdiction, or by the
10 21 attorney general.

10 22 The bill provides a process for preserving the anonymity of
10 23 the woman upon whom an abortion has been performed or attempted
10 24 from public disclosure if the woman does not provide consent to
10 25 such disclosure during any proceeding or action under the bill.

10 26 The bill also provides that the bill is not to be construed
10 27 as creating or recognizing a right to an abortion, and the
10 28 bill is not to be construed as determining life to begin at 20
10 29 weeks' gestation; instead, it is recognized that life begins
10 30 at fertilization.

10 31 The bill includes a severability clause as is applicable to
10 32 every Act or statute pursuant to Code section 4.12.

10 33 The bill takes effect upon enactment.

LSB 1155HV (3) 84

pf/nh



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House Resolution 33 - Introduced

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HOUSE RESOLUTION NO.

BY RAECKER, M. SMITH, KAUFMANN, and HORBACH

1 1 A Resolution recognizing the Hoover Uncommon Public
1 2 Service Award.
1 3 WHEREAS, Herbert Hoover was both a visionary and
1 4 dedicated public servant and through his tireless
1 5 efforts millions of lives were saved in the years after
1 6 World War I; and
1 7 WHEREAS, to honor that spirit of public service the
1 8 Herbert Hoover Presidential Library Association has
1 9 created the Hoover Uncommon Public Service Award; and
1 10 WHEREAS, the association will annually present
1 11 the Hoover Uncommon Public Service Award to Iowa
1 12 legislators who exemplify President Hoover's
1 13 humanitarian efforts and have gone above and beyond
1 14 the call of duty to demonstrate uncommon service and
1 15 commitment to the people of Iowa; and
1 16 WHEREAS, in 2011, the association awarded the
1 17 fifth annual Hoover Uncommon Public Service Award
1 18 to Representative Annette Sweeney from Alden; NOW
1 19 THEREFORE,
1 20 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES,
1 21 That the House of Representatives thanks the Herbert
1 22 Hoover Presidential Library Association for the
1 23 creation of the Hoover Uncommon Public Service Award
1 24 and congratulates Representative Sweeney on receiving
1 25 the 2011 award.

LSB 2682HH (4) 84

jr/nh



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House Study Bill 227

HOUSE FILE

BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON SANDS)

A BILL FOR

1 An Act providing for an alternative motor fuel facility tax
2 credit and including effective date and applicability
3 provisions.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
TL5B 1598YC (6) 84
da/rj



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House Study Bill 227 continued

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1 1 Section 1. NEW SECTION. 422.11Y Alternative motor fuel
1 2 facility tax credit.
1 3 1. The taxes imposed under this division, less the
1 4 credits allowed under section 422.12, shall be reduced by an
1 5 alternative motor fuel facility tax credit. In order to be
1 6 eligible to claim the tax credit, the taxpayer must comply with
1 7 this section and rules adopted by the department necessary to
1 8 administer and enforce this section.
1 9 2. The taxpayer must construct, install, and place in
1 10 service an alternative motor fuel facility which serves a motor
1 11 vehicle that is designed by a manufacturer to operate using one
1 12 of the following:
1 13 a. A biofuel which is one of the following:
1 14 (1) Biodiesel blended fuel designated as B=25 or higher as
1 15 classified pursuant to section 214A.2, and meets the standards
1 16 provided in that section.
1 17 (2) E=85 gasoline as defined in section 214A.1, which meets
1 18 the standards of section 214A.2.
1 19 b. Compressed natural gas.
1 20 c. Liquefied natural gas.
1 21 d. Liquefied petroleum gas.
1 22 e. Hydrogen.
1 23 f. Electricity.
1 24 3. An alternative motor fuel facility is limited to
1 25 infrastructure, equipment, or machinery used to store,
1 26 dispense, and meter alternative motor fuel. For liquid fuel,
1 27 it may include associated pipes and motor fuel pumps or meters.
1 28 For hydrogen fuel or natural gas, it may include pipes,
1 29 compressors, or vaporizers. For electric fuel, it may include
1 30 charging equipment, infrastructure, or batteries.
1 31 4. The amount of the alternative motor fuel facility tax
1 32 credit equals thirty percent of the cost to the taxpayer of
1 33 purchasing the infrastructure, equipment, or machinery and
1 34 thirty percent of the cost to the taxpayer of installing the
1 35 infrastructure, equipment, or machinery.



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House Study Bill 227 continued

2 1 5. The alternative motor fuel facility must comply with
2 2 any applicable federal and state standards and the latest
2 3 applicable and available A.S.T.M. international specifications.

2 4 6. The alternative motor fuel facility tax credit may be
2 5 claimed by a person on a commercial or residential basis.

2 6 a. A person may claim the tax credit on a commercial basis,
2 7 if the alternative motor fuel facility is part of a business
2 8 selling qualified alternative motor fuel on a retail basis,
2 9 including a dealer as defined in section 214A.1, or may claim
2 10 the tax credit if the alternative motor fuel facility is used
2 11 by a business for its own vehicle fleet or employees. The tax
2 12 credit must be taken in equal installments in three consecutive
2 13 tax years, beginning with the tax year in which the alternative
2 14 motor fuel facility is placed in service. If any part of the
2 15 alternative motor fuel facility is taken out of service and not
2 16 immediately replaced, the tax credit expires and the taxpayer
2 17 cannot take any remaining installment of the tax credit.

2 18 b. A person may claim the tax credit on a residential basis,
2 19 if the alternative motor fuel facility is part of a home or
2 20 farm and is used for personal, family, household, or farm use.
2 21 The entire amount of the tax credit must be claimed in the tax
2 22 year in which the alternative motor fuel facility is first
2 23 placed in service.

2 24 7. Any tax credit in excess of the taxpayer's tax liability
2 25 shall be refunded. In lieu of claiming a refund, the taxpayer
2 26 may elect to have the overpayment shown on the retail dealer's
2 27 final, completed return credited to the tax liability for the
2 28 following tax year.

2 29 8. A person shall not claim a tax credit under this section
2 30 for an alternative motor fuel facility that was placed in
2 31 service on or after January 1, 2015. However, a person who
2 32 placed the alternative motor fuel facility in service prior to
2 33 January 1, 2015, may continue to claim the tax credit after
2 34 that date as if the alternative motor fuel facility were placed
2 35 in service on January 1, 2012.



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House Study Bill 227 continued

3 1 9. This section is repealed on January 1, 2019.
3 2 Sec. 2. Section 422.33, Code 2011, is amended by adding the
3 3 following new subsection:
3 4 NEW SUBSECTION. 11D. The taxes imposed under this division
3 5 shall be reduced by an alternative motor fuel facility tax
3 6 credit for each tax year that the taxpayer is eligible to claim
3 7 the tax credit under this subsection.
3 8 a. The taxpayer must claim the tax credit on a commercial
3 9 basis or residential basis in the same manner as provided
3 10 in section 422.11Y. The taxpayer must claim the tax credit
3 11 according to the same requirements, for the same amount, and
3 12 for the same period as provided in section 422.11Y. The amount
3 13 of the tax credit shall be calculated in the same manner as
3 14 provided in section 422.11Y. A taxpayer claiming tax credit on
3 15 a commercial basis is subject to the same penalty for taking
3 16 the alternative motor fuel facility out of service as provided
3 17 in section 422.11Y.
3 18 b. This subsection is repealed on January 1, 2019.
3 19 Sec. 3. EFFECTIVE DATE. This Act takes effect January 1,
3 20 2012.
3 21 Sec. 4. APPLICABILITY. This Act applies to tax years
3 22 beginning on and after January 1, 2012.
3 23 EXPLANATION
3 24 This bill creates an alternative motor fuel facility
3 25 tax credit for persons who construct, install, and place in
3 26 service a facility that stores, dispenses, and meters biodiesel
3 27 blended fuel with 25 percent or more biodiesel; so-called
3 28 E=85 gasoline, containing between 70 and 85 percent ethanol;
3 29 compressed natural gas; liquefied natural gas; liquefied
3 30 petroleum gas; hydrogen; and electricity. The amount of
3 31 the tax credit is 30 percent of the cost of purchasing and
3 32 installing the facility. A person may claim the tax credit
3 33 on a commercial (as a retailer) or residential basis (for
3 34 personal, business, or farm use). A person claiming the tax
3 35 credit on a commercial basis must claim one-third of the tax



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House Study Bill 227 continued

4 1 credit for each of three tax years. Any tax credit in excess of
4 2 the taxpayer's tax liability is refundable or may be used in
4 3 calculating a future tax liability.

4 4 The tax credit applies to tax years beginning on and after
4 5 January 1, 2012. The taxpayer must place the facility in
4 6 service by January 1, 2015, but may claim the tax credit for a
4 7 previous installation after that date. The bill's provisions
4 8 are repealed on January 1, 2019. The bill takes effect on
4 9 January 1, 2012, for tax years beginning on or after that date.

LSB 1598YC (6) 84

da/rj



Iowa General Assembly
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House Study Bill 228

HOUSE FILE

BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON SANDS)

A BILL FOR

1 An Act increasing the exclusion from the calculation of
2 net income for pensions and other retirement benefits,
3 increasing the eligible age for the exclusion, and including
4 retroactive applicability provisions.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
TLSE 2701YC (5) 84
tw/sc



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House Study Bill 228 continued

PAG LIN

1 1 Section 1. Section 422.7, subsection 31, Code 2011, is
1 2 amended to read as follows:
1 3 31. For a person who is disabled, or is ~~fifty-five~~
~~1 4 sixty-five~~ years of age or older, or is the surviving spouse
1 5 of an individual or a survivor having an insurable interest
1 6 in an individual who would have qualified for the exemption
1 7 under this subsection for the tax year, subtract, to the extent
1 8 included, the total amount of a governmental or other pension
1 9 or retirement pay, including, but not limited to, defined
1 10 benefit or defined contribution plans, annuities, individual
1 11 retirement accounts, plans maintained or contributed to by an
1 12 employer, or maintained or contributed to by a self-employed
1 13 person as an employer, and deferred compensation plans or any
1 14 earnings attributable to the deferred compensation plans, ~~up~~
~~1 15 to a maximum of six thousand dollars for a person, other than a~~
~~1 16 husband or wife, who files a separate state income tax return~~
~~1 17 and up to a maximum of twelve thousand dollars for a husband~~
~~1 18 and wife who file a joint state income tax return. However, a~~
~~1 19 surviving spouse who is not disabled or fifty-five years of age~~
~~1 20 or older can only exclude the amount of pension or retirement~~
~~1 21 pay received as a result of the death of the other spouse. A~~
~~1 22 husband and wife filing separate state income tax returns or~~
~~1 23 separately on a combined state return are allowed a combined~~
~~1 24 maximum exclusion under this subsection of up to twelve~~
~~1 25 thousand dollars. The twelve thousand dollar exclusion shall~~
~~1 26 be allocated to the husband or wife in the proportion that each~~
~~1 27 spouse's respective pension and retirement pay received bears~~
~~1 28 to total combined pension and retirement pay received.~~
1 29 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies
1 30 retroactively to January 1, 2011, for tax years beginning on
1 31 or after that date.

1 32 EXPLANATION

1 33 This bill increases the amount of the income exclusion for
1 34 governmental or other pension or retirement pay to the full
1 35 amount of such benefits includable in income for state tax



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House Study Bill 228 continued

2 1 purposes and raises the age at which the exclusion is available
2 2 from 55 years of age to 65 years of age.
2 3 The bill applies retroactively to January 1, 2011, for tax
2 4 years beginning on or after that date.
LSB 2701YC (5) 84
tw/sc



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House Study Bill 229

HOUSE FILE

BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON SANDS)

A BILL FOR

1 An Act providing a sales tax exemption for the sale of paint
2 and other consumable items to an auto body shop.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
TLSB 2736HC (2) 84
tw/sc



**Iowa General Assembly
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House Study Bill 229 continued

PAG LIN

1 1 Section 1. Section 423.3, Code 2011, is amended by adding
1 2 the following new subsection:

1 3 NEW SUBSECTION. 96. The sales price from the sale of paint
1 4 and other consumable items to an auto body shop if all of the
1 5 following conditions exist:

1 6 a. The paint or other consumable item is purchased directly
1 7 and primarily for use by the auto body shop in the furnishing
1 8 of vehicle repair services such that the paint or other
1 9 consumable item becomes an ingredient or component part of the
1 10 repair work performed by the auto body shop.

1 11 b. The paint or other consumable item is listed as a
1 12 separate item on the auto body shop's customer invoice and is
1 13 transferred to the customer in a form or quantity to which a
1 14 definite price or value can be assigned.

1 15 EXPLANATION

1 16 This bill provides a sales tax exemption for the sales price
1 17 of the sale of paint and other consumable items to an auto body
1 18 shop if the sale meets certain criteria.

1 19 By operation of Code section 423.6, an item exempt from the
1 20 imposition of the sales tax is also exempt from the use tax
1 21 imposed in Code section 423.5.

LSB 2736HC (2) 84

tw/sc



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Senate Amendment 3172

PAG LIN

1 1 Amend Senate File 361, as passed by the Senate, as
1 2 follows:
1 3 #1. Page 3, after line 35 by inserting:
1 4 <____. The Iowa state fair board shall submit the
1 5 annual audit report, prepared pursuant to subsection
1 6 2, to the legislative services agency and the general
1 7 assembly's standing committees on government oversight
1 8 as required by committees. The board shall redact any
1 9 information which identifies a donor.>
1 10 #2. By renumbering as necessary.
SF361.1986.H (2) 84
mb



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Senate Amendment 3173

PAG LIN

1 1 Amend Senate File 233, as passed by the Senate, as
1 2 follows:

1 3 #1. By striking everything after the enacting clause
1 4 and inserting:

1 5 <Section 1. Section 249A.15A, Code 2011, is amended
1 6 to read as follows:

1 7 249A.15A Licensed marital and family therapists ~~and,~~
1 8 licensed master social workers, licensed mental health
1 9 counselors, and certified alcohol and drug counselors.

1 10 1. The department shall adopt rules pursuant to
1 11 chapter 17A entitling marital and family therapists
1 12 who are licensed pursuant to chapter 154D to payment
1 13 for behavioral health services provided to recipients
1 14 of medical assistance, subject to limitations and
1 15 exclusions the department finds necessary on the basis
1 16 of federal laws and regulations.

1 17 2. The department shall adopt rules pursuant to
1 18 chapter 17A entitling master social workers who hold
1 19 a master's degree approved by the board of social
1 20 work, are licensed as a master social worker pursuant
1 21 to section 154C.3, subsection 1, paragraph "b", and
1 22 provide treatment services under the supervision of an
1 23 independent social worker licensed pursuant to section
1 24 154C.3, subsection 1, paragraph "c", to payment for
1 25 behavioral health services provided to recipients
1 26 of medical assistance, subject to limitations and
1 27 exclusions the department finds necessary on the basis
1 28 of federal laws and regulations.

1 29 3. The department shall adopt rules pursuant to
1 30 chapter 17A entitling mental health counselors who
1 31 are licensed pursuant to chapter 154D to payment for
1 32 behavioral health services provided to recipients
1 33 of medical assistance, subject to limitations and
1 34 exclusions the department finds necessary on the basis
1 35 of federal laws and regulations.

1 36 4. The department shall adopt rules pursuant to
1 37 chapter 17A entitling alcohol and drug counselors who
1 38 are certified by the nongovernmental Iowa board of
1 39 substance abuse certification to payment for behavioral
1 40 health services provided to recipients of medical
1 41 assistance, subject to limitations and exclusions the
1 42 department finds necessary on the basis of federal laws
1 43 and regulations.

1 44 Sec. 2. MEDICAL ASSISTANCE STATE PLAN ==== MENTAL
1 45 HEALTH COUNSELORS. The department of human services
1 46 shall amend the medical assistance state plan to allow
1 47 mental health counselors licensed in the state and
1 48 alcohol and drug counselors certified in the state to
1 49 be participating behavioral health providers under the
1 50 medical assistance program.>



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Senate Amendment 3173 continued

2 1 #2. Title page, by striking lines 1 through 3 and
2 2 inserting <An Act relating to payment for behavioral
2 3 health services provided by licensed mental health
2 4 counselors and certified alcohol and drug counselors
2 5 under the Medicaid program.>
SF233.1980.H (1) 84
mb



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Senate Amendment 3174

PAG LIN

1 1 Amend the amendment, S=3172, to Senate File 361, as
1 2 passed by the Senate, as follows:
1 3 #1. Page 1, by striking lines 3 through 9 and
1 4 inserting:
1 5 <___. Page 1, before line 1 by inserting:
1 6 <Section 1. Section 8.7, Code 2011, is amended to
1 7 read as follows:
1 8 8.7 Reporting of gifts and bequests received.
1 9 All gifts and bequests received by a department
1 10 or accepted by the governor on behalf of the state
1 11 shall be reported to the Iowa ethics and campaign
1 12 disclosure board and the general assembly's standing
1 13 committees on government oversight. The ethics and
1 14 campaign disclosure board shall, by January 31 of each
1 15 year, submit to the fiscal services division of the
1 16 legislative services agency a written report listing
1 17 all gifts and bequests received during the previous
1 18 calendar year with a value over one thousand dollars
1 19 and the purpose for each such gift or bequest. The
1 20 submission shall also include a listing of all gifts
1 21 and bequests received by a department from a person if
1 22 the cumulative value of all gifts and bequests received
1 23 by the department from the person during the previous
1 24 calendar year exceeds one thousand dollars, and the
1 25 ethics and campaign disclosure board shall include, if
1 26 available, the purpose for each such gift or bequest.
1 27 However, the reports on gifts or bequests filed by the
1 28 state board of regents and the Iowa state fair board
1 29 pursuant to section 8.44 shall be deemed sufficient to
1 30 comply with the requirements of this section. >>

DICK L. DEARDEN
S3172.1997 (2) 84
da/rj



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Senate Amendment 3175

PAG LIN

1 1 Amend Senate File 467 as follows:
1 2 #1. Page 13, after line 1 by inserting:
1 3 <Sec. _____. Section 279.58, subsection 1, Code 2011,
1 4 is amended by striking the subsection.
1 5 Sec. _____. Section 279.58, subsection 2, Code 2011,
1 6 is amended to read as follows:
1 7 2. The board of directors of a school district may
1 8 adopt, for the district or for an individual school
1 9 within the district, a dress code policy that ~~prohibits~~
~~1 10 students from wearing gang-related or other specific~~
~~1 11 apparel prescribes standard dress, or that otherwise~~
1 12 imposes limitations on student dress without limiting
1 13 a student's constitutional rights and privileges,
1 14 if the board determines that the policy ~~is necessary~~
~~1 15 for~~ would improve the health, safety, or positive
1 16 educational environment of students and staff in the
1 17 school environment or for the appropriate discipline
1 18 and operation of the school.
1 19 3. Adoption and enforcement of a dress code policy
1 20 pursuant to this section is not a violation of section
1 21 280.22.>
1 22 #2. Page 19, after line 23 by inserting:
1 23 <Sec. _____. EFFECTIVE UPON ENACTMENT. The sections
1 24 of this Act amending section 279.58, being deemed of
1 25 immediate importance, take effect upon enactment.>
1 26 #3. By renumbering as necessary.

JEFF DANIELSON

WILLIAM DOTZLER
SF467.1999 (1) 84
kh/sc



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Senate File 514 - Introduced

SENATE FILE
BY COMMITTEE ON WAYS AND
MEANS

(SUCCESSOR TO SF 237)
(SUCCESSOR TO SF 178)

A BILL FOR

1 An Act relating to the administration of the redevelopment tax
2 credit program for brownfields and grayfields and including
3 retroactive applicability provisions.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
TLSB 1682SZ (3) 84
tw/sc



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Senate File 514 - Introduced continued

PAG LIN

1 1 Section 1. Section 15.119, subsection 2, Code 2011, is
1 2 amended by adding the following new paragraph:

1 3 NEW PARAGRAPH. f. The redevelopment tax credit program for
1 4 brownfields and grayfields administered pursuant to sections
1 5 15.293A and 15.293B.

1 6 Sec. 2. Section 15.119, Code 2011, is amended by adding the
1 7 following new subsection:

1 8 NEW SUBSECTION. 2A. In allocating the amount of tax
1 9 credits authorized pursuant to subsection 1 among the programs
1 10 specified in subsection 2, the department shall allocate at
1 11 least five million dollars for purposes of subsection 2,
1 12 paragraph "f".

1 13 Sec. 3. Section 15.291, subsection 5, Code 2011, is amended
1 14 to read as follows:

1 15 5. "Qualifying investment" means ~~the purchase price, the~~
~~1 16 cleanup costs, and the redevelopment costs that are directly~~
1 17 related to a qualifying redevelopment project and that are
1 18 incurred after the project has been registered and approved by
1 19 the board. "Qualifying investment" only includes the purchase
1 20 price, the cleanup costs, and the redevelopment costs.

1 21 Sec. 4. Section 15.292, subsections 1 and 4, Code 2011, are
1 22 amended to read as follows:

1 23 1. The department shall establish and administer a
1 24 brownfield redevelopment program for purposes of providing
1 25 financial and technical assistance for the acquisition,
1 26 remediation, or redevelopment of brownfield sites. Financial
1 27 assistance under the program shall be provided from the
1 28 brownfield redevelopment fund created in section 15.293.
1 29 ~~Technical assistance under the program shall be in the form~~
~~1 30 of providing an applicant with assistance in identifying~~
~~1 31 other alternative forms of assistance for which the applicant~~
~~1 32 may be eligible.~~ The department may provide information on
1 33 alternative forms of assistance.

1 34 4. An application for assistance under the program shall
1 35 include any information required by the department including,



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~~Senate File 514 - Introduced continued~~

~~2 1 but not limited to, all of the following:~~
~~2 2 a. A business plan which includes a remediation plan.~~
~~2 3 b. A budget for remediating or redeveloping the site.~~
~~2 4 c. A statement of purpose describing the intended use of~~
~~2 5 and proposed repayment schedule for any financial assistance~~
~~2 6 received by the applicant.~~
~~2 7 d. Evidence of sponsorship.~~
~~2 8 e. Other information the department deems necessary in order~~
~~2 9 to process and review the application.~~
~~2 10 Sec. 5. Section 15.293A, subsections 2, 6, 7, 8, and 9, Code~~
~~2 11 2011, are amended to read as follows:~~
~~2 12 2. a.(1) The department shall accept and, in conjunction~~
~~2 13 with the council and the board, review applications for tax~~
~~2 14 credits pursuant to this section.~~
~~2 15 (2) Upon review of an application, the department may~~
~~2 16 register the project under the program. If the department~~
~~2 17 registers the project, the department shall, in conjunction~~
~~2 18 with the council and the board, make a preliminary~~
~~2 19 determination as to the amount of tax credit for which the~~
~~2 20 investor qualifies.~~
~~2 21 (3) After registering the project, the department~~
~~2 22 shall issue a letter notifying the investor of successful~~
~~2 23 registration under the program. The letter shall include~~
~~2 24 the amount of tax credit for which the investor has received~~
~~2 25 preliminary approval. The letter shall state that the amount~~
~~2 26 is a preliminary determination only. The amount of tax credit~~
~~2 27 included on a certificate issued pursuant to this section~~
~~2 28 shall be contingent upon completion of the requirements of~~
~~2 29 subparagraphs (4) and (5).~~
~~2 30 (4) Upon completion of a registered project, an audit~~
~~2 31 of the project, completed by an independent certified public~~
~~2 32 accountant licensed in this state, shall be submitted to the~~
~~2 33 department.~~
~~2 34 (5) Upon review of the audit and verification of the amount~~
~~2 35 of the investment, the department may issue a certificate to~~



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Senate File 514 - Introduced continued

3 1 the investor stating the amount of tax credit the investor may
3 2 claim.
3 3 b. (1) To claim a redevelopment tax credit under this
3 4 section, a taxpayer must attach one or more tax credit
3 5 certificates to the taxpayer's tax return. A tax credit
3 6 certificate shall not be used or attached to a return filed
3 7 for a taxable year beginning prior to July 1, 2009. ~~The tax~~
~~3 8 credit certificate or certificates attached to the taxpayer's~~
~~3 9 tax return shall be issued in the taxpayer's name, expire on or~~
~~3 10 after the last day of the taxable year for which the taxpayer~~
~~3 11 is claiming the tax credit, and show a tax credit amount equal~~
~~3 12 to or greater than the tax credit claimed on the taxpayer's tax~~
~~3 13 return.~~
3 14 b. (2) ~~After verifying the eligibility of a qualifying~~
~~3 15 investor for a tax credit pursuant to this section, the~~
~~3 16 department of economic development shall issue a redevelopment~~
~~3 17 tax credit certificate to be attached to the investor's~~
~~3 18 tax return.~~ The tax credit certificate shall contain the
3 19 taxpayer's name, address, tax identification number, the amount
3 20 of the credit, the name of the qualifying investor, any other
3 21 information required by the department of revenue, and a place
3 22 for the name and tax identification number of a transferee and
3 23 the amount of the tax credit being transferred.
3 24 ~~e. (3)~~ The tax credit certificate, unless rescinded by
3 25 the board, shall be accepted by the department of revenue as
3 26 payment for taxes imposed pursuant to chapter 422, divisions
3 27 II, III, and V, and in chapter 432, and for the moneys and
3 28 credits tax imposed in section 533.329, subject to any
3 29 conditions or restrictions placed by the board upon the face of
3 30 the tax credit certificate and subject to the limitations of
3 31 this section.
3 32 ~~d. (4)~~ Tax credit certificates issued under this section
3 33 may be transferred to any person or entity. Within ninety days
3 34 of transfer, the transferee shall submit the transferred tax
3 35 credit certificate to the department of revenue along with a



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4 1 statement containing the transferee's name, tax identification
4 2 number, and address, the denomination that each replacement
4 3 tax credit certificate is to carry, and any other information
4 4 required by the department of revenue.

4 5 ~~en~~ (5) Within thirty days of receiving the transferred
4 6 tax credit certificate and the transferee's statement, the
4 7 department of revenue shall issue one or more replacement tax
4 8 credit certificates to the transferee. Each replacement tax
4 9 credit certificate must contain the information required for
4 10 the original tax credit certificate and must have the same
4 11 expiration date that appeared in the transferred tax credit
4 12 certificate. Tax credit certificate amounts of less than
4 13 the minimum amount established by rule of the department of
4 14 economic development shall not be transferable.

4 15 ~~en~~ (6) A tax credit shall not be claimed by a transferee
4 16 under this section until a replacement tax credit certificate
4 17 identifying the transferee as the proper holder has been
4 18 issued. The transferee may use the amount of the tax credit
4 19 transferred against the taxes imposed in chapter 422, divisions
4 20 II, III, and V, and in chapter 432, and against the moneys and
4 21 credits tax imposed in section 533.329, for any tax year the
4 22 original transferor could have claimed the tax credit. Any
4 23 consideration received for the transfer of the tax credit shall
4 24 not be included as income under chapter 422, divisions II, III,
4 25 and V, under chapter 432, or against the moneys and credits tax
4 26 imposed in section 533.329. Any consideration paid for the
4 27 transfer of the tax credit shall not be deducted from income
4 28 under chapter 422, divisions II, III, and V, under chapter
4 29 432, or against the moneys and credits tax imposed in section
4 30 533.329.

4 31 6. For the fiscal year beginning July 1, 2009, the maximum
4 32 amount of tax credits issued by the department shall not
4 33 exceed one million dollars. ~~The department shall not issue~~
~~4 34 tax credits pursuant to this section in subsequent fiscal~~
~~4 35 years unless authorized pursuant to this subsection. For each~~



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5 1 subsequent fiscal year, the amount of tax credits that may be
5 2 issued by the department shall be subject to the limitation in
5 3 section 15.119.

5 4 7. An investment shall be deemed to have been made on the
5 5 date the qualifying redevelopment project is completed. ~~An~~
~~5 6 investment made prior to January 1, 2009, or after June 30,~~
~~5 7 2010, shall not qualify for a tax credit under this part.~~

5 8 8. ~~A qualifying redevelopment project that is not completed~~
~~5 9 within thirty months after issuance of an approval for the~~
~~5 10 project by the board shall cease to be eligible for a tax~~
~~5 11 credit pursuant to this section, however, the board in its~~
~~5 12 discretion may provide for an additional twelve-month period~~
~~5 13 in which to complete a project. A registered project shall~~
5 14 be completed within thirty months of the project's approval
5 15 unless the department, with the approval of the board, provides
5 16 additional time to complete the project. A project shall not
5 17 be provided more than twelve months of additional time. If the
5 18 registered project is not completed within the time required,
5 19 the project is not eligible to claim a tax credit pursuant to
5 20 this section.

5 21 9. The department shall develop a system for registration
5 22 and authorization of projects receiving tax credits ~~authorized~~
5 23 pursuant to this part and shall control distribution of all
5 24 tax credits distributed to investors pursuant to this part.
5 25 In developing the system, the department shall provide for a
5 26 list of applicants for the tax credit and maintain it from
5 27 year to year so that if the maximum aggregate amount of tax
5 28 credits available under the program is reached in one year, an
5 29 applicant can be given priority consideration for the credit
5 30 in an ensuing year.

5 31 Sec. 6. Section 15.293A, subsection 12, Code 2011, is
5 32 amended by striking the subsection.

5 33 Sec. 7. Section 15.293B, subsection 1, Code 2011, is amended
5 34 by striking the subsection and inserting in lieu thereof the
5 35 following:



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Senate File 514 - Introduced continued

6 1 1. The department shall accept and review applications for
6 2 tax credits pursuant to section 15.293A and, with the approval
6 3 of the council, make recommendations regarding the applications
6 4 to the board.

6 5 Sec. 8. Section 15.293B, subsection 2, unnumbered paragraph
6 6 1, Code 2011, is amended to read as follows:

6 7 An investor applying for a tax credit shall provide the
6 8 ~~council~~ department with all of the following:

6 9 Sec. 9. Section 15.294, subsection 4, Code 2011, is amended
6 10 to read as follows:

6 11 4. The council, in conjunction with the department,
6 12 shall consider applications for redevelopment tax credits as
6 13 described in sections 15.293A and 15.293B, and the council
~~6 14 may approve~~ may recommend to the board which applications to
6 15 approve and the amount of such tax credits for qualifying
~~6 16 investments in qualifying redevelopment projects that each~~
6 17 project is eligible to receive.

6 18 Sec. 10. RETROACTIVE APPLICABILITY. The sections of this
6 19 Act amending sections 15.291 and 15.293A apply retroactively to
6 20 January 1, 2011, for tax years beginning on or after that date.

6 21 EXPLANATION

6 22 This bill makes changes to the administration of the
6 23 brownfield redevelopment program and the redevelopment tax
6 24 credits for brownfields and grayfields by the department of
6 25 economic development.

6 26 The bill provides that the department may provide
6 27 information on alternative forms of assistance to participants
6 28 in the brownfield redevelopment program and provides that
6 29 the department may require certain additional information of
6 30 applicants for financial assistance under the program.

6 31 Current law provides for the verification of eligibility
6 32 for redevelopment tax credits and the issuance of tax credits.
6 33 The bill specifies a detailed process for verification of
6 34 eligibility, including the registration of projects, the
6 35 review of applications, and the issuance of letters containing



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Senate File 514 - Introduced continued

7 1 preliminary approval for an amount of tax credits. The bill
7 2 also requires investors to submit an audit of a project to the
7 3 department before a tax credit certificate may be issued.
7 4 Current law requires that all projects be completed within
7 5 the period of time between January 1, 2009, and June 30, 2010.
7 6 The bill eliminates this requirement.
7 7 The bill also eliminates the department's ability to carry
7 8 over any unissued tax credit amounts from one year to the next
7 9 and provides that a qualifying investment only includes costs
7 10 incurred after the project is registered.
7 11 The changes to the redevelopment tax credit program and tax
7 12 credits, including the definition of qualifying investment,
7 13 apply retroactively to January 1, 2011, for tax years beginning
7 14 on or after that date.
7 15 The bill makes a number of conforming changes to provisions
7 16 related to the administration of the program by the department,
7 17 the brownfield redevelopment advisory council, and the Iowa
7 18 economic development board.

LSB 1682SZ (3) 84

tw/sc



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Senate File 515 - Introduced

SENATE FILE
BY COMMITTEE ON WAYS AND
MEANS

(SUCCESSOR TO SSB
1074)

A BILL FOR

1 An Act relating to the administration of the streamlined sales
2 tax agreement by the department of revenue.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
TLSB 1231SV (2) 84
tw/sc



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Senate File 515 - Introduced continued

PAG LIN

1 1 Section 1. Section 423.1, Code 2011, is amended by adding
1 2 the following new subsections:
1 3 NEW SUBSECTION. 0A. "Advertising and promotional direct
1 4 mail" means direct mail the primary purpose of which is to
1 5 attract public attention to a product, person, business,
1 6 or organization or in an attempt to sell, popularize, or
1 7 secure financial support for a product, person, business, or
1 8 organization. For purposes of this subsection, "product" may
1 9 include tangible personal property, a service, or an item
1 10 transferred electronically.
1 11 NEW SUBSECTION. 33A. "Other direct mail" means all direct
1 12 mail that is not advertising and promotional direct mail even
1 13 if advertising and promotional direct mail is included in the
1 14 same mailing. For purposes of this subsection, other direct
1 15 mail includes but is not limited to:
1 16 a. Transactional direct mail that contains personal
1 17 information specific to the addressee including but not limited
1 18 to invoices, bills, statements of account, and payroll advices.
1 19 b. A legally required mailing including but not limited to
1 20 privacy notices, tax reports, and stockholder reports.
1 21 c. Other nonpromotional direct mail delivered to existing or
1 22 former shareholders, customers, employees, or agents including
1 23 but not limited to newsletters and pieces of informational
1 24 literature.
1 25 Sec. 2. Section 423.1, subsection 14, Code 2011, is amended
1 26 to read as follows:
1 27 14. a. "Direct mail" means printed material delivered or
1 28 distributed by United States mail or other delivery service to
1 29 a mass audience or to addressees on a mailing list provided by
1 30 the purchaser or at the direction of the purchaser when the
1 31 cost of the items is not billed directly to the recipients.
1 32 "Direct mail" includes tangible personal property supplied
1 33 directly or indirectly by the purchaser to the direct mail
1 34 seller for inclusion in the package containing the printed
1 35 material.



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Senate File 515 - Introduced continued

2 1 b. "Direct mail" does not ~~include~~ include:

2 2 (1) ~~multiple~~ Multiple items of printed material delivered
2 3 to a single address.

2 4 (2) The development of billing information or the provision
2 5 of a data processing service that is more than incidental.

2 6 Sec. 3. Section 423.1, subsection 19, Code 2011, is amended
2 7 to read as follows:

2 8 19. "First use of a service". A "first use of a service"
2 9 occurs, for the purposes of this chapter, ~~when a service is~~
~~2 10 rendered, furnished, or performed in Iowa or if rendered,~~
~~2 11 furnished, or performed outside of Iowa, when the product or~~
~~2 12 result of the service is used in Iowa at the location at which~~
2 13 the service is received. For purposes of this subsection, the
2 14 location at which the service is received is the location at
2 15 which the purchaser or the purchaser's donee can first make use
2 16 of the result of the service. For purposes of this subsection,
2 17 the location at which the seller performs the service is not
2 18 determinative of the location at which the service is received.

2 19 Sec. 4. Section 423.1, subsection 52, Code 2011, is amended
2 20 to read as follows:

2 21 52. "Services" means all acts or services rendered,
2 22 furnished, or performed, other than services used in processing
2 23 of tangible personal property for use in retail sales or
2 24 services, for an employer who pays the wages of an employee for
2 25 a valuable consideration by any person engaged in any business
2 26 or occupation specifically enumerated in section 423.2. The
2 27 tax shall be due and collectible when first use of the service
2 28 is ~~rendered, furnished, or performed for~~ received by the
2 29 ultimate user of the service.

2 30 Sec. 5. Section 423.2, subsection 9, Code 2011, is amended
2 31 to read as follows:

2 32 9. A tax of six percent is imposed upon the sales
2 33 price from any mobile telecommunications service ~~which,~~
2 34 including all paging services, that this state is allowed
2 35 to tax ~~by~~ pursuant to the provisions of the federal Mobile



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3 1 Telecommunications Sourcing Act, Pub. L. No. 106=252, 4 U.S.C.
3 2 { 116 et seq. For purposes of this subsection, taxes on mobile
3 3 telecommunications service, as defined under the federal Mobile
3 4 Telecommunications Sourcing Act that are deemed to be provided
3 5 by the customer's home service provider, shall be paid to
3 6 the taxing jurisdiction whose territorial limits encompass
3 7 the customer's place of primary use, regardless of where the
3 8 mobile telecommunications service originates, terminates,
3 9 or passes through and shall in all other respects be taxed
3 10 in conformity with the federal Mobile Telecommunications
3 11 Sourcing Act. All other provisions of the federal Mobile
3 12 Telecommunications Sourcing Act are adopted by the state of
3 13 Iowa and incorporated into this subsection by reference. With
3 14 respect to mobile telecommunications service under the federal
3 15 Mobile Telecommunications Sourcing Act, the director shall, if
3 16 requested, enter into agreements consistent with the provisions
3 17 of the federal Act.

3 18 Sec. 6. Section 423.3, subsection 60, paragraph b,
3 19 unnumbered paragraph 1, Code 2011, is amended to read as
3 20 follows:

3 21 "Durable medical equipment" means equipment, including repair
3 22 and replacement parts, and all components or attachments, but
3 23 does not include mobility enhancing equipment, to which all of
3 24 the following apply:

3 25 Sec. 7. Section 423.5, subsection 5, Code 2011, is amended
3 26 to read as follows:

3 27 5. The use in this state of services enumerated in section
3 28 423.2. This tax is applicable where ~~services are furnished in~~
~~3 29 this state or where the product or result of the service is~~
3 30 first used in this state.

3 31 Sec. 8. Section 423.15, unnumbered paragraph 1, Code 2011,
3 32 is amended to read as follows:

3 33 ~~All sellers obligated to collect Iowa sales or use tax~~
~~3 34 shall use the standards set out in this section to determine~~
~~3 35 where sales of products occur, excluding sales enumerated in~~



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~~4 1 section 423.16. These provisions apply regardless of the~~
~~4 2 characterization of a product as tangible personal property,~~
~~4 3 a digital good, or a service, excluding telecommunications~~
~~4 4 services. All sales of products, except those sales enumerated~~
~~4 5 in section 423.16, shall be sourced according to this section~~
~~4 6 by sellers obligated to collect Iowa sales and use tax. The~~
~~4 7 sourcing rules described in this section apply to sales of~~
~~4 8 tangible personal property, digital goods, and all services~~
~~4 9 other than telecommunications services. This section only~~
~~4 10 applies to determine a seller's obligation to pay or collect~~
~~4 11 and remit a sales or use tax with respect to the seller's sale~~
~~4 12 of a product. This section does not affect the obligation of a~~
~~4 13 purchaser or lessee to remit tax on the use of the product to~~
~~4 14 the taxing jurisdictions in which the use occurs. A seller's~~
~~4 15 obligation to collect Iowa sales tax or Iowa use tax only~~
~~4 16 occurs if the sale is sourced to this state. The application~~
~~4 17 of whether Whether Iowa sales tax applies to sales a sale~~
~~4 18 sourced to Iowa depends upon where shall be determined based~~
~~4 19 on the location at which the sale is consummated by delivery~~
~~4 20 or, in the case of a service, where the first use of the service~~
~~4 21 occurs.~~

4 22 Sec. 9. Section 423.19, Code 2011, is amended by striking
4 23 the section and inserting in lieu thereof the following:

4 24 423.19 Direct mail sourcing.

4 25 1. Notwithstanding section 423.15, the following provisions
4 26 apply to sales of advertising and promotional direct mail:

4 27 a. A purchaser of advertising and promotional direct mail
4 28 may provide the seller with one of the following:

4 29 (1) A direct pay permit.

4 30 (2) An agreement certificate of exemption claiming to be
4 31 direct mail, or a similar written statement, if the statement
4 32 is approved, authorized, or accepted by the department.

4 33 (3) Information showing the jurisdiction to which the
4 34 advertising and promotional direct mail is to be delivered to
4 35 the recipient.



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5 1 b. (1) If the purchaser provides the seller a permit, a
5 2 certificate of exemption, or an approved written statement
5 3 pursuant to paragraph "a", subparagraph (1) or (2), then,
5 4 in the absence of bad faith, the seller is relieved of the
5 5 obligation to collect, pay, or remit tax on a transaction
5 6 involving advertising and promotional direct mail to which the
5 7 permit, certificate, or approved written statement applies. In
5 8 such a transaction, the purchaser shall source the sale to the
5 9 jurisdiction in which the advertising and promotional direct
5 10 mail is to be delivered to the recipient and shall report and
5 11 pay any tax due accordingly.

5 12 (2) If the purchaser provides the seller information
5 13 showing the jurisdiction to which the advertising and
5 14 promotional direct mail is to be delivered pursuant to
5 15 paragraph "a", subparagraph (3), the seller shall source
5 16 the sale to the jurisdiction in which the advertising and
5 17 promotional direct mail is to be delivered and shall collect
5 18 and remit the tax due accordingly. If the seller has sourced
5 19 the sale according to the delivery information provided by the
5 20 purchaser, then, in the absence of bad faith, the seller is
5 21 relieved of any further obligation to collect tax on the sale
5 22 of the advertising and promotional direct mail.

5 23 c. (1) If the purchaser fails to provide the seller with
5 24 one of the items listed in paragraph "a", the sale shall be
5 25 sourced pursuant to the sourcing directive described in section
5 26 423.15, subsection 1, paragraph "e".

5 27 (2) If a sale is sourced to this state pursuant to
5 28 subparagraph (1), the full amount of the tax imposed by
5 29 subchapter II or III, as applicable, is due from the purchaser,
5 30 notwithstanding section 423.22.

5 31 2. Notwithstanding section 423.15, sales of other direct
5 32 mail are subject to all of the following:

5 33 a. Except as otherwise provided in this subsection, the sale
5 34 of other direct mail shall be sourced pursuant to the sourcing
5 35 directive described in section 423.15, subsection 1, paragraph



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6 1 "c".

6 2 b. A purchaser of other direct mail may provide the seller
6 3 with either of the following:

6 4 (1) A direct pay permit.

6 5 (2) An agreement certificate of exemption claiming to be
6 6 direct mail, or a similar written statement, if the statement
6 7 is approved, authorized, or accepted by the department.

6 8 c. (1) If the purchaser provides the seller a permit, a
6 9 certificate of exemption, or an approved written statement
6 10 pursuant to paragraph "b", then, in the absence of bad faith,
6 11 the seller is relieved of the obligation to collect, pay, or
6 12 remit tax on a transaction involving other direct mail to which
6 13 the permit, certificate, or approved written statement applies.

6 14 (2) Notwithstanding paragraph "a", the sale of other direct
6 15 mail under the circumstances described in subparagraph (1)
6 16 shall be sourced to the jurisdiction in which the other direct
6 17 mail is to be delivered to the recipient, and the purchaser
6 18 shall report and pay any tax due accordingly.

6 19 Sec. 10. Section 423.50, subsection 4, Code 2011, is amended
6 20 to read as follows:

6 21 4. If a due date falls on a Saturday, a Sunday, legal

6 22 holiday, or a legal banking holiday in this state, the ~~taxes~~

~~6 23 are payment, including any related payment voucher information,~~
6 24 is due on the next succeeding business day.

6 25 Sec. 11. Section 423.50, Code 2011, is amended by adding the
6 26 following new subsection:

6 27 NEW SUBSECTION. 5A. If the federal reserve bank is closed
6 28 on the due date preventing a person from being able to make an
6 29 automated payment, the payment shall be accepted as timely if
6 30 made on the next day the federal reserve bank is open.

6 31 EXPLANATION

6 32 This bill relates to the administration of the sales and use
6 33 taxes under the streamlined sales tax agreement.

6 34 Iowa is a member of the streamlined sales and use tax
6 35 agreement which is an effort to administer state sales and



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7 1 use taxes in all participating states according to the same
7 2 simplified system. Under the agreement, Iowa must periodically
7 3 make changes in the administration of the sales and use taxes
7 4 in order to remain in compliance. The bill makes changes
7 5 to a number of provisions in the uniform sales and use tax
7 6 administration Act in Code chapter 423, subchapter IV, to more
7 7 closely conform to the terms of the agreement.
7 8 The bill amends language relating to the sourcing of taxable
7 9 services. Currently, the first use of a service occurs when it
7 10 is rendered, furnished, performed, or used in Iowa. The bill
7 11 provides that the location at which the service is received
7 12 is the location of the first use of the service and makes
7 13 coordinating changes related to the sourcing of services.
7 14 The bill amends the definition of durable medical equipment
7 15 to include components and attachments of the equipment.
7 16 The bill strikes and replaces Code section 423.19 relating
7 17 to the sourcing of direct mail and makes conforming changes
7 18 for purposes of the taxation of shipping and handling charges.
7 19 Currently, Iowa does not tax shipping and handling charges on
7 20 direct mail, but compliance with the agreement nonetheless
7 21 requires that these provisions be enacted in Iowa law.
7 22 The bill amends Code section 423.50 to include new language
7 23 relating to the due dates and timeliness of sales and use tax
7 24 payments.

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SENATE FILE
BY COMMITTEE ON WAYS AND
MEANS

(SUCCESSOR TO SSB
1196)

A BILL FOR

1 An Act providing income tax credits for the construction
2 and installation of solar energy systems and wind energy
3 systems, and including effective date and retroactive
4 applicability provisions.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
TLSB 2732SV (2) 84
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1 1 Section 1. NEW SECTION. 422.11Y Energy system tax credits.
1 2 The taxes imposed under this division, less the credits
1 3 allowed under sections 422.12 and 422.12B, shall be reduced by
1 4 a solar energy system tax credit and a wind energy system tax
1 5 credit under section 473B.2.

1 6 Sec. 2. Section 422.33, Code 2011, is amended by adding the
1 7 following new subsection:

1 8 NEW SUBSECTION. 29. The taxes imposed under this division
1 9 shall be reduced by a solar energy system tax credit and a wind
1 10 energy system tax credit under section 473B.2.

1 11 Sec. 3. NEW SECTION. 473B.1 Definitions.

1 12 As used in this chapter, unless the context otherwise
1 13 requires:

1 14 1. "Allowable costs" means amounts incurred in the
1 15 construction or installation of a solar energy system or a wind
1 16 energy system which are determined by the department by rule to
1 17 qualify for the tax credit issued pursuant to section 473B.2.

1 18 2. "Department" means the department of revenue.

1 19 3. "Solar energy system" means a solar energy facility which
1 20 collects and converts incident solar radiation into energy to
1 21 generate electricity, or a solar thermal system.

1 22 4. "Wind energy system" means a wind energy conversion
1 23 system that collects and converts wind into energy to generate
1 24 electricity, with a nameplate generating capacity of less than
1 25 or equal to five hundred kilowatts.

1 26 Sec. 4. NEW SECTION. 473B.2 Tax credits.

1 27 1. A solar energy system tax credit or a wind energy system
1 28 tax credit shall be issued for the allowable costs incurred in
1 29 the construction or installation of a solar energy system or
1 30 a wind energy system equal to thirty percent of the cost of
1 31 the construction or installation, subject to a maximum credit
1 32 of fifteen thousand dollars for commercial or agricultural
1 33 construction or installation, or three thousand dollars for
1 34 residential construction or installation. Any credit in excess
1 35 of the tax liability is refundable. In lieu of claiming a



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2 1 refund, the taxpayer may elect to have the overpayment shown
2 2 on the taxpayer's final, completed return credited to the tax
2 3 liability for the following tax year.
2 4 2. a. An individual may claim the tax credit allowed a
2 5 partnership, limited liability company, S corporation, estate,
2 6 or trust electing to have the income taxed directly to the
2 7 individual. The amount claimed by the individual shall be
2 8 based upon the pro rata share of the individual's earnings of
2 9 the partnership, limited liability company, S corporation,
2 10 estate, or trust.
2 11 b. A taxpayer who is eligible to claim a solar energy
2 12 system tax credit or a wind energy system tax credit under this
2 13 chapter shall not be eligible to claim a wind energy production
2 14 tax credit under chapter 476B or a renewable energy tax credit
2 15 under chapter 476C.
2 16 3. The cumulative value of tax credit certificates issued
2 17 annually by the department to applicants pursuant to this
2 18 chapter shall not exceed ten million dollars.
2 19 4. For purposes of this section, "residential" means a
2 20 primary or vacation residence, and excludes rental property.
2 21 Sec. 5. NEW SECTION. 473B.3 Tax credit certificate ===
2 22 application and issuance.
2 23 1. a. To receive a tax credit as described in section
2 24 473B.2, a taxpayer shall file an application with the
2 25 department, the form and content of which shall be determined
2 26 by the department by rule. If upon receipt of a completed
2 27 application, the department finds that the person is qualified
2 28 for a solar energy system tax credit or a wind energy system
2 29 tax credit, the department shall calculate the amount of the
2 30 tax credit for which the person is eligible and shall issue
2 31 the applicable tax credit certificate to the person or notify
2 32 the person in writing of its refusal to do so. The tax credit
2 33 certificate may be applied against tax owed pursuant to
2 34 chapter 422, division II and III for the year in which the
2 35 allowable costs were incurred.



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3 1 b. At a minimum, qualification criteria for issuance of
3 2 a certificate pursuant to paragraph "a" shall include the
3 3 following:
3 4 (1) An applicant shall complete and submit an energy audit
3 5 conducted either by or on behalf of the applicant's electric
3 6 utility or through a private energy audit service. The level
3 7 of energy audit to be conducted shall be determined under rules
3 8 adopted by the department in consultation with the utilities
3 9 board of the utilities division of the department of commerce.
3 10 (2) The solar energy system or wind energy system must
3 11 qualify for the energy star efficiency rating developed by the
3 12 United States environmental protection agency, or a similar
3 13 certification program or status designated by the department
3 14 by rule, if available.
3 15 (3) The installation must be performed by a licensed or
3 16 certified installer qualified to install solar energy systems
3 17 or wind energy systems and related equipment, and must meet or
3 18 exceed all requirements of applicable local building codes and
3 19 ordinances.
3 20 2. A person whose application for a solar energy system
3 21 tax credit certificate or a wind energy system tax credit
3 22 certificate is denied may file an appeal with the department
3 23 within sixty days from the date of denial pursuant to the
3 24 provisions of chapter 17A.
3 25 3. If a solar energy system tax credit certificate or a wind
3 26 energy system tax credit certificate is allowed with respect
3 27 to residential, commercial, or agricultural property and such
3 28 property is sold, the credit for the period after the sale
3 29 which would have been allowable under this chapter to the prior
3 30 owner had the property not been sold shall be allowable to the
3 31 new owner. A tax credit for the year of sale shall be allocated
3 32 between the parties on the basis of the number of days during
3 33 such year that the property was owned by each.
3 34 Sec. 6. NEW SECTION. 473B.4 Reporting.
3 35 On or before January 1, annually, the department shall



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4 1 submit a written report to the governor and the general
4 2 assembly regarding the number and value of tax credit
4 3 certificates issued under this chapter, and any other
4 4 information the department may deem meaningful and appropriate.
4 5 Sec. 7. Section 476B.4, Code 2011, is amended to read as
4 6 follows:

4 7 476B.4 Limitation.

4 8 1. The wind energy production tax credit shall not be
4 9 allowed for any kilowatt-hour of electricity that is sold to a
4 10 related person. For purposes of this section, persons shall
4 11 be treated as related to each other if such persons would be
4 12 treated as a single employer under the regulations prescribed
4 13 under section 52(b) of the Internal Revenue Code. In the case
4 14 of a corporation that is a member of an affiliated group of
4 15 corporations filing a consolidated return, such corporation
4 16 shall be treated as selling electricity to an unrelated person
4 17 if such electricity is sold to such a person by another member
4 18 of such group.

4 19 2. A taxpayer who is eligible to claim a wind energy
4 20 production tax credit under this chapter shall not be eligible
4 21 to claim a solar energy system tax credit or a wind energy
4 22 system tax credit under chapter 473B.

4 23 Sec. 8. Section 476C.2, Code 2011, is amended by adding the
4 24 following new subsection:

4 25 NEW SUBSECTION. 3. A taxpayer who is eligible to claim a
4 26 renewable energy tax credit under this chapter shall not be
4 27 eligible to claim a solar energy system tax credit or a wind
4 28 energy system tax credit under chapter 473B.

4 29 Sec. 9. EFFECTIVE UPON ENACTMENT. This Act, being deemed of
4 30 immediate importance, takes effect upon enactment.

4 31 Sec. 10. RETROACTIVE APPLICABILITY. This Act applies
4 32 retroactively to tax years beginning on or after January 1,
4 33 2011.

4 34 EXPLANATION

4 35 This bill provides tax credits for the construction and



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5 1 installation of solar energy systems and wind energy systems,
5 2 as defined in the bill.
5 3 The bill provides that a solar energy system tax credit and a
5 4 wind energy system tax credit shall be issued for the allowable
5 5 costs, as determined by the department of revenue, incurred in
5 6 the construction or installation of a solar energy system or a
5 7 wind energy system. The credits shall be equal to 30 percent
5 8 of the cost of the construction or installation, subject to
5 9 a maximum credit of \$15,000 for commercial or agricultural
5 10 construction or installation or \$3,000 for residential
5 11 construction or installation. The bill specifies that the
5 12 credits shall be refundable, or alternatively applied against
5 13 tax liability for the following tax year, and clarifies that
5 14 "residential" means a primary or vacation residence, excluding
5 15 rental property.
5 16 The bill provides that an individual may claim the tax
5 17 credit allowed a partnership, limited liability company, S
5 18 corporation, estate, or trust electing to have the income
5 19 taxed directly to the individual, with the amount claimed
5 20 based upon the pro rata share of the individual's earnings of
5 21 the partnership, limited liability company, S corporation,
5 22 estate, or trust. The bill also provides that a taxpayer who
5 23 is eligible to claim a solar energy system tax credit or a wind
5 24 energy system tax credit is not eligible to claim the wind
5 25 energy production tax credit provided in Code chapter 476B or
5 26 the renewable energy tax credit provided in Code chapter 476C,
5 27 and places corresponding restrictions in both Code chapters.
5 28 Further, the bill restricts the cumulative total of solar
5 29 energy system or wind energy system tax credits issued for all
5 30 applicants to an amount not exceeding \$10 million annually.
5 31 The bill sets forth application and issuance procedures
5 32 in relation to obtaining a tax credit certificate, to be
5 33 developed by the department by rule. The bill provides that,
5 34 at a minimum, qualification criteria shall include submission
5 35 of an energy audit at a level determined by rule conducted



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6 1 either by or on behalf of the applicant's electric utility or
6 2 through a private energy audit service, qualification of the
6 3 system for the energy star efficiency rating developed by the
6 4 United States environmental protection agency or a similar
6 5 certification program or status designated by the department
6 6 by rule, if available, installation by a licensed or certified
6 7 installer qualified to install solar energy or wind energy
6 8 systems and equipment, and meeting or exceeding all applicable
6 9 local building code and ordinance requirements.

6 10 The bill states that if the department finds that a person
6 11 is qualified for a solar energy system tax credit or a wind
6 12 energy system tax credit, the department shall calculate the
6 13 amount of the tax credit for which the person is eligible and
6 14 either issue the applicable tax credit certificate to the
6 15 person or notify the person in writing of its refusal to do so.
6 16 The tax credit certificate may be applied against individual
6 17 or corporate tax owed pursuant to Code chapter 422, division
6 18 II and III for the year in which the allowable costs were
6 19 incurred.

6 20 The bill authorizes a person whose application is denied to
6 21 file an appeal with the department within 60 days from the date
6 22 of denial, and provides for the proration or allocation of a
6 23 credit in the event property subject to a tax credit is sold.
6 24 The bill contains reporting requirements regarding the number
6 25 and value of tax credit certificates issued, and any other
6 26 information the department deems meaningful and appropriate.

6 27 The bill takes effect upon enactment, and applies
6 28 retroactively to tax years beginning on or after January 1,
6 29 2011.

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